



City of Pataskala, Ohio
Finance Department
Report to Council
For the Period Ended
July 31, 2021





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Finance Department**

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July 31, 2021**

James M. Nicholson
Finance Director

CITY OF PATASKALA, OHIO
July 2021 Finance Dept. Report to Council

Table of Contents

Table of Contents	1
Financial Condition Report	3
Cash & Fund Balance Reconciliation	7
Year To-Date Fund Balance Detail	8
Full-Year 2021 Fund Activity & Balance Projections	9
All Funds Revenue & Expenditure Statement	10
All Funds Revenue Budget Summary	11
All Funds Expenditure Budget Summary	12
All Funds Expenditure Budget Analysis by Function/Object	13
Amended Certificate of Estimated Resources and Appropriations	14
101 - <u>General Fund</u>	19
Fund Analysis	19
Revenue & Expenditure Statement	23
Revenue Detail	24
Expenditure Detail	25
201 - <u>Street Fund</u>	27
Fund Analysis	27
Revenue & Expenditure Statement	31
Revenue Detail	32
Expenditure Detail	33
208 - <u>Police Fund</u>	35
Fund Analysis	35
Revenue & Expenditure Statement	39
Revenue Detail	40
Expenditure Detail	41
301 - <u>Capital Improvements Fund</u>	43
Fund Analysis	43
Revenue & Expenditure Statement	46
Revenue Detail	47
Expenditure Detail	48
601 - <u>Water Operations Fund</u>	49
Fund Analysis	49

CITY OF PATASKALA, OHIO
July 2021 Finance Dept. Report to Council

Table of Contents

Revenue & Expenditure Statement	53
Revenue Detail	54
Expenditure Detail	55
651 – <u>Sewer Operations Fund</u>	57
Fund Analysis	57
Revenue & Expenditure Statement	61
Revenue Detail	62
Expenditure Detail	63
Summary of Investments	65
Investment Portfolio Analysis	66
July 2021 Month-End Investment Statements	67



Finance Department

James M. Nicholson
Finance Director

TO: City Council Members
Mike Compton, Mayor
Tim Hickin, City Administrator

FROM: Jamie Nicholson

DATE: August 12, 2021

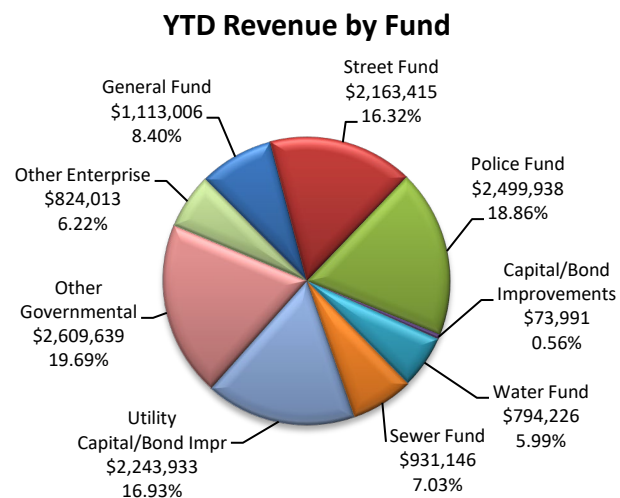
RE: July 2021 Financial Condition Report

The Finance department continued to be busy and productive during the month of July as we accomplished the following: (1) completed the update of the 2022 departmental budget and salary planning templates and distributed the models to the departments; (2) continued to work with the Administration in support of efforts to improve the Refugee Road corridor; (3) formally applied for \$1.66 million in grant funding through the American Rescue Program Act program; (4) supported the Planning & Zoning and Parks departments in their employee recruiting efforts; and (5) continued planning for a transition to updated Paycor time and attendance system.

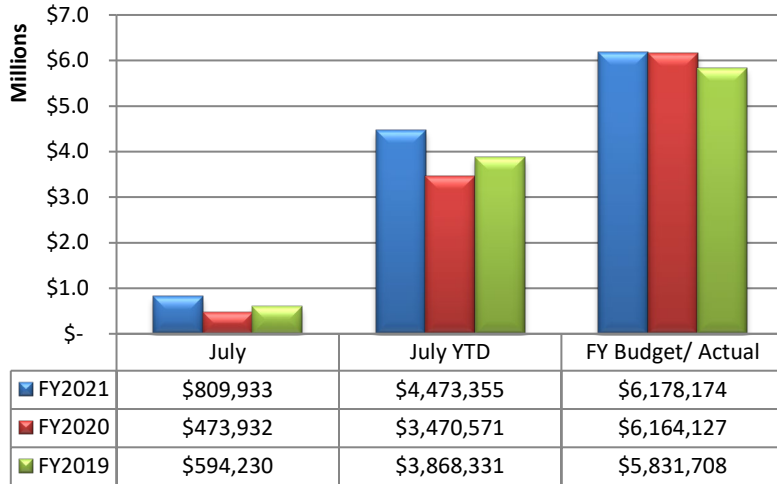
I anticipate that the month of August will also be a very busy month. In addition to providing routine payroll and accounts payable services, we also plan to: (1) complete the development of the 2022-2026 budgets for the Finance, Debt Service and other citywide functions; (2) compile departmental budget submissions to determine overall financial condition; (3) work with the other members of the COHCC Board on the development and approval of 2022 medical insurance renewal rates; and (4) continue to identify investment strategies to manage the city’s investment portfolio in a historically low interest rate environment.

REVENUE/RECEIPTS

I am pleased to present this report on the financial condition of the city as of July 31, 2021. On a year to-date (YTD) cash basis, the city has collected approximately \$13.25 million in total revenue from all sources, or 70.27% of the full-year budget. This total is overstated, however, due to: (1) \$1.23 million in interfund transfers made in January and July; (2) property tax/TIF PILOT revenues of \$825.2 thousand received in March; and (3) \$1.9 million in grant revenues received which is equal to 85.44% of budget. Excluding those items would result in a YTD collections rate that is equal to 68.18% of budget, still greater than the straight-line rate of 58.33%.



Income Tax Collections - All Funds



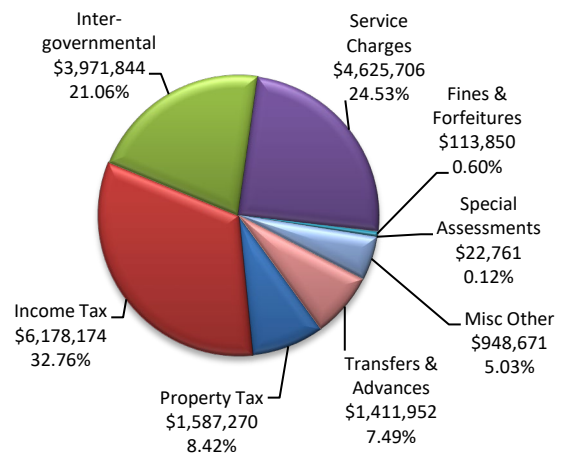
Income tax collections for the month of July were \$809.9 thousand (equal to 13.11% of budget) and were 70.9% higher than last year when compared to July 2020. It's important to remember that the COVID-19 revenue impact began in April 2020. Compared to July 2019 (pre-COVID19 impact), collections for the month were about \$215.7 thousand (36.30%) higher. Total year to-date collections are \$4.47 million (72.41% of budget) and, when compared to a July 2020 YTD total of \$3.47 million, are \$1.0 million

(28.89%) higher. The full-year budget is currently projected to be \$6.18 million, an increase of only \$14.0 thousand, or 0.22% over FY 2020 collections. The 2021 revenue projections were originally developed in early-Fall 2020 when the overall collections were significantly lower than where they ended the year. It is important to note that the July 2020 collections were equal to 56.3% of the full-year 2020 collections, and in 2019, the rate was equal to 66.33% of FY 2019 collections. Due to improved collection rates, the revenue forecast was increased by approximately \$350.0 thousand in April.

The city received its first-half 2021 property tax settlement from Licking County in the month of March. The 2021 budget in this line is \$1.59 million and is projected to be up by \$228.4 thousand (16.8%) from FY 2020 receipts. Total property taxes received to-date are \$825.2 thousand and are \$109.9 thousand (15.36%) higher than the same period in 2020. We anticipate receiving the 2nd half settlement from the County in August.

Intergovernmental revenues represent one of the other more significant revenue categories for the city. They reflect funding received by the city from the federal, state and county governments. The revenues can come in the form of loans, grants or reimbursements. For 2021, a total of \$3.97 million is budgeted, with \$2.23 million of the total expected to come from grants and loans. Through July 31, approximately \$2.97 million has been collected (74.70% of the category budget). The significant variance is the result of receiving distributions in 2021 from the OWDA for the WRF facility improvement project. The 2021 budget originally assumed that all OWDA grant proceeds would be received in 2020, so the 2021 forecast was increased in July to reflect the additional grant funding receivable.

All Funds Revenue - Budget



Service charge revenues are another major revenue category for the city. As the title would imply, these revenues are received in exchange for providing services to residents, businesses, and other customers. For 2021, approximately \$4.63 million is budgeted for total service charge revenues. Year to-date collections are \$3.19 million, or 68.95% of budget. The seven-month total is up by \$186.7 thousand (6.22%) when

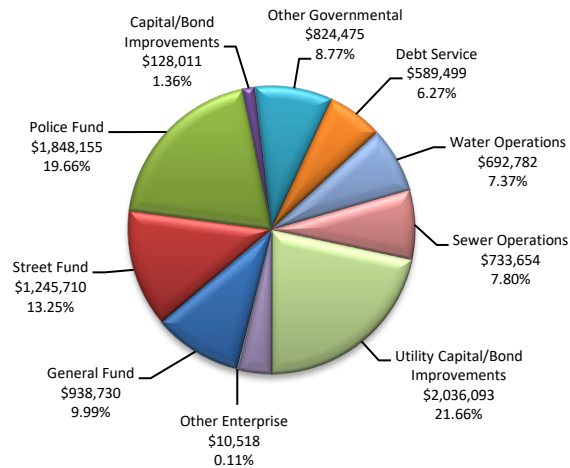
compared to 2020. At \$4.19 million or 90.63% of the category budget, water and sewer usage fees represent the largest single component of this category. Usage fees collected through July 31 are \$2.89 million, or 68.95% of the full-year budget in this line item.

EXPENDITURES/SPENDING

As we continue into the third-quarter of 2021, spending trends continue to appear to be in-line with expectations. Excluding debt service expenses and interfund transfers in the calculation results in a spending rate equal to 39.83%, still well below the straight-line rate of 58.33%. The lower than anticipated spending when compared to 2020 was primarily the result of reduced spending on contractual services. Including 2020 carryover encumbrances (e.g. purchase orders) as well as FY 2021-issued POs in the total results in a ratio of 57.57%. Many of these 2021 purchase orders encumber full-year spending and have the effect of overstating the impact of the encumbrances.

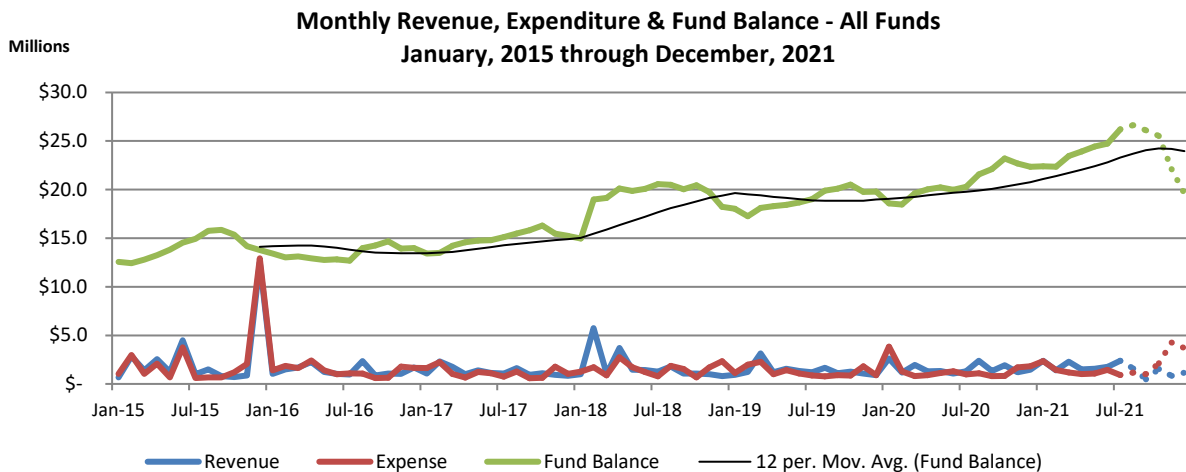
YTD Expenditures by Fund

(excludes encumbrances)



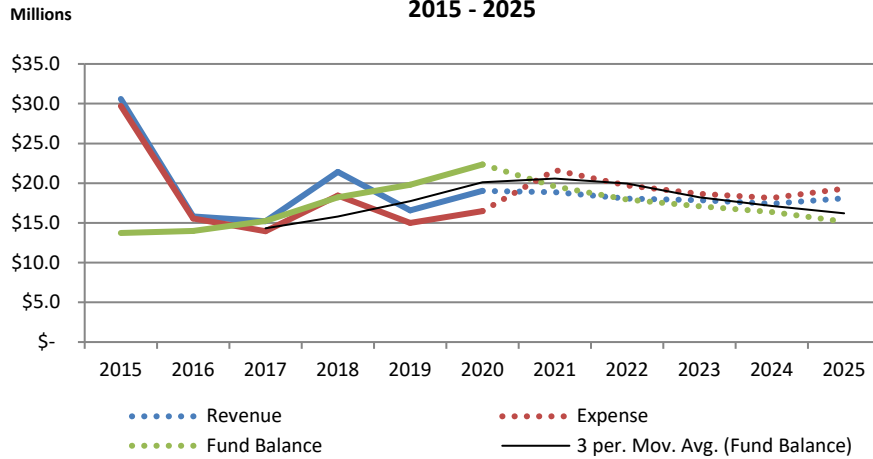
FUND BALANCE/FINANCIAL HEALTH

The chart below plots revenue, expenditures and fund balance since January 2015. The solid color lines represent actual numbers and any dotted lines reflecting the current forecast. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed trend of the fund balance over the time horizon of the chart.



Current projections call for the total all-funds balance to decline by \$2.78 million in 2021 (see chart at the top of the following page which has been updated to reflect the current 5-year forecast) to a total funds balance of about \$19.58 million. The year-end 2020 total fund balance was \$22.35 million, an increase of \$6.13 million (37.82%) over the budget which resulted from below-budget spending in 2020 (down \$6.17 million). From 2021 – 2025, however, the balance will decline every year during that period of time. This is due to expenditures either exceeding or being roughly equal to revenues in each of those succeeding years.

**Revenue, Expenditure & Fund Balance - All Funds
2015 - 2025**



The General fund ended the month of July 2021 with an unencumbered balance of \$2.01 million and is down by \$47.8 thousand, or 2.32% from December 2020. The Street (201) fund is up by \$971.4 thousand (41.61%), and the Police (208) fund increased by \$426.6 thousand (14.08%). The 2021 forecast calls for these funds to end the year approximately 15-20% below where they ended

2020. As we continue to move through 2021, it is critical for the city to continue to closely monitor each of the key fund balances to ensure that adequate funding is available to provide the desired level of service to the community in the future. Maintaining adequate reserves to ensure ongoing operations and the ability to service our debt are just some of the factors that the ratings agencies consider when evaluating the city's overall fiscal health, and it's a 'best practice' in the public finance profession.

I am providing this summary analysis to facilitate a better understanding of the sources of all city revenues, the status of collections to-date and available fund balances. The report will now turn its focus to each of the primary governmental and enterprise funds of the city: 101 – General Fund; 201 – Street Fund; 208 – Police Fund; 301 – Capital Improvements; and 601/651 – Water and Sewer Operations funds.

Respectfully submitted,

**CITY OF PATASKALA, OHIO
CASH BALANCE RECONCILIATION
AS OF JULY 31, 2021**

BANK/FINANCIAL INSTITUTION BALANCES:	
Governmental Funds Checking (per stmt)	\$ 325,000.00
Outstanding checks	(63,295.10)
O/S check sweep pending	63,357.57
Error Correction/Deposit in-transit	(62.47)
Total Governmental Funds Checking	\$ 325,000.00
Governmental Funds Sweep Acct (per stmt)	\$ 5,312,764.21
Other in-transit	-
O/S check sweep pending	(63,357.57)
Total Governmental Funds Sweep	\$ 5,249,406.64
Combined Governmental Funds	\$ 5,574,406.64
Payroll Checking Account (per stmt)	\$ 84,288.58
Outstanding checks	(5,347.31)
Deposits in-transit	-
Error correction in-transit	-
Total Payroll Checking	\$ 78,941.27
Utility Funds Checking (per stmt)	\$ -
Deposits in-transit	-
Outstanding checks	(32,223.22)
O/S check sweep pending	32,874.43
Error Correction/Other	(651.21)
Total PNB Water-Sewer Checking	\$ -
Utility Funds Sweep Acct (per stmt)	\$ 5,440,785.19
Deposits in-transit	-
O/S check sweep pending	(32,874.43)
Bank error correction/other in-transit	-
Total PNB Water-Sewer Sweep	\$ 5,407,910.76
Combined PNB Water-Sewer Account	\$ 5,407,910.76
Vendor Bond/Security Dep Escrow Account	\$ 12,824.50
Outstanding checks	(250.00)
Deposits in-transit	-
Total PNB Fire Escrow Account	\$ 12,574.50
Fire Escrow Account	\$ -
Outstanding checks	-
Deposits in-transit	-
Total PNB Fire Escrow Account	\$ -
Builders Escrow/Construction Account	\$ 884,049.44
Outstanding checks	(29,728.51)
Deposits in-transit	-
Bank error correction/other in-transit	-
Total PNB Builders/Construction Escrow	\$ 854,320.93
Police Evidence/Cash Seizure	\$ 20,063.46
Outstanding checks	-
Deposits in-transit	-
Bank error correction/other in-transit	-
Total PNB Police Evidence/Cash Seizure	\$ 20,063.46
Investments (at cost)	
PNB CD 6881	\$ -
STAR Ohio - Governmental	1,070,392.64
STAR Ohio - Utility	535,202.99
STAR Ohio - Bond Improvement	-
STAR Ohio - Local Fiscal Recovery Funds	831,890.68
Raymond James - Governmental	7,688,689.70
Raymond James - Utility	4,140,063.70
Total Investments	\$ 14,266,239.71
Total Statement Cash Balance	\$ 26,214,457.27
<i>(Not included in total bank balances)</i>	
PNB Mayors Court Account	\$ 7,446.04
Deposits in transit	-
Outstanding checks/ACH	-
Bank error/corrections	-
Total Mayors Court	\$ 7,446.04
Statement Balance vs System Cash	\$ -

SYSTEM FUND CASH BALANCES:	
Month-End Fund Cash Balances:	
101 - General Fund	\$ 2,464,175.09
102 - Unclaimed Funds	1,291.76
Total General Funds	\$ 2,465,466.85
201 - Street Fund	\$ 3,807,045.24
202 - State Highway	284,632.29
203 - Ecological Preservation	8,650.00
204 - Pataskala JEDD	1,809.25
205 - Permissive License Tax	529,187.28
206 - Recreation Fund	222,969.24
207 - Park Use	183,865.80
208 - Police Fund	3,871,711.23
209 - Immobilization	490.00
210 - Mayor's Court Computer	23,220.39
211 - Alcohol Enforcement & Education	5,946.10
212 - Law Enforcement Trust	12,762.84
213 - Pataskala Mobile Home Park	4,491.72
214 - FEMA Grant Fund	-
215 - CHIP Fund	-
216 - Community Development Block Grant	-
217 - Safe Routes to School	-
218 - Police K-9	17,978.98
219 - Sesquicentennial Fund	366.91
220 - Indigent Drivers Interlock	952.10
221 - Indigent Drivers Alcohol Treatment	-
222 - Law Enforcement Training & Ed	10,079.61
223 - Payment In Lieu	58,494.74
224 - Local Coronavirus Relief Fund	-
225 - COVID Local Fiscal Recovery Fund	831,880.54
Total Special Revenue	\$ 9,876,534.26
401 - Debt Service Fund	\$ 491,662.90
402 - Street Bond	-
Total Debt Service	\$ 491,662.90
301 - Capital Improvements	\$ 1,438,932.55
302 - Bond Improvements	-
303 - State Issue II Capital Improvements	51,073.12
304 - Municipal Building Purchase	-
305 - Courter Bridge Improvement	-
306 - SR 310 TIF	726,474.33
307 - Columbia Road Bridge Improvements	-
308 - Capital Facilities	115,235.65
Total Capital Projects	\$ 2,331,715.65
501 - Construction Account/Project	\$ 854,320.93
502 - Fire Escrow Fund	-
503 - Vendor Bond & Escrow	12,574.50
504 - Police Evidence/Cash Seizure	20,063.46
999 - Payroll Clearing Fund	78,941.27
Total Escrow/Agency Funds	\$ 965,900.16
Total Governmental Funds	\$ 16,131,279.82
601 - Water Operations	\$ 1,506,868.75
602 - Water Capital Improvements	2,370,206.12
603 - Water Bond Improvements	1.06
604 - Water Debt Service	439,700.02
605 - Water Treatment Plant #2	0.38
606 - Water Utility State Issue II (OPWC)	-
651 - Sewer Operations	3,249,771.67
652 - Sewer Capital Improvements	2,171,455.26
653 - Sewer Bond Improvements	387.84
654 - Sewer Debt Service	331,192.97
655 - The Oaks Assessment	13,593.38
656 - Sewer Utility State Issue II (OPWC)	-
Total Enterprise Funds	\$ 10,083,177.45
Total All Funds	\$ 26,214,457.27

**CITY OF PATASKALA, OHIO
YEAR TO-DATE FUND BALANCE DETAIL
AS OF JULY 31, 2021**

	+	-	=	-	=	
Fund Number / Description	December 31, 2020 Total Cash Balance	Year To-Date Revenues	Year To-Date Expenditures	Current Fund Cash Balance	Outstanding Encumbrances	July 31, 2021 Unencumbered Fund Balance
101 - General Fund	\$ 2,289,899.29	\$ 1,113,005.85	\$ 938,730.05	\$ 2,464,175.09	\$ 452,584.13	\$ 2,011,590.96
102 - Unclaimed Funds	1,291.76	-	-	1,291.76	-	1,291.76
Total General Funds	\$ 2,291,191.05	\$ 1,113,005.85	\$ 938,730.05	\$ 2,465,466.85	\$ 452,584.13	\$ 2,012,882.72
201 - Street Fund	\$ 2,889,341.17	\$ 2,163,414.55	\$ 1,245,710.48	\$ 3,807,045.24	\$ 500,825.48	\$ 3,306,219.76
202 - State Highway	259,281.93	54,947.20	29,596.84	284,632.29	15,463.41	269,168.88
203 - Ecological Preservation	1,000.00	7,650.00	-	8,650.00	-	8,650.00
204 - Pataskala JEDD	1,781.32	27.93	-	1,809.25	-	1,809.25
205 - Permissive License Tax	472,864.84	177,686.99	121,364.55	529,187.28	81,460.99	447,726.29
206 - Recreation Fund	73,866.43	290,584.63	141,481.82	222,969.24	70,853.85	152,115.39
207 - Park Use	244,615.60	71,543.37	132,293.17	183,865.80	55,354.47	128,511.33
208 - Police Fund	3,219,928.40	2,499,937.73	1,848,154.90	3,871,711.23	415,824.03	3,455,887.20
209 - Immobilization	490.00	-	-	490.00	-	490.00
210 - Mayor's Court Computer	24,875.95	1,872.00	3,527.56	23,220.39	405.75	22,814.64
211 - Alcohol Enforcement & Education	5,946.10	-	-	5,946.10	-	5,946.10
212 - Law Enforcement Trust	17,295.84	1,212.00	5,745.00	12,762.84	-	12,762.84
213 - Pataskala Mobile Home Park	4,491.72	-	-	4,491.72	-	4,491.72
214 - FEMA Fund	-	-	-	-	-	-
215 - CHIP Fund	-	-	-	-	-	-
216 - Community Development Block Grant	-	-	-	-	-	-
217 - Safe Routes to School	-	-	-	-	-	-
218 - Police K-9	17,532.98	446.00	-	17,978.98	-	17,978.98
219 - Sesquicentennial Fund	366.91	-	-	366.91	-	366.91
220 - Indigent Drivers Interlock	952.10	-	-	952.10	-	952.10
221 - Indigent Drivers Alcohol Treatment	-	-	-	-	-	-
222 - Law Enforcement Training & Education	10,079.61	-	-	10,079.61	-	10,079.61
223 - Payment In Lieu	58,494.74	-	-	58,494.74	44,108.24	14,386.50
224 - Local Coronavirus Relief Fund	-	-	-	-	-	-
225 - Local Fiscal Recovery Fund	-	831,880.54	-	831,880.54	-	831,880.54
Total Special Revenue	\$ 7,303,205.64	\$ 6,101,202.94	\$ 3,527,874.32	\$ 9,876,534.26	\$ 1,184,296.22	\$ 8,692,238.04
401 - Debt Service Fund	\$ 282,041.39	\$ 799,120.63	\$ 589,499.12	\$ 491,662.90	\$ 436,982.72	\$ 54,680.18
402 - Street Bond	-	-	-	-	-	-
Total Debt Service	\$ 282,041.39	\$ 799,120.63	\$ 589,499.12	\$ 491,662.90	\$ 436,982.72	\$ 54,680.18
301 - Capital Improvements	\$ 1,450,943.08	\$ 73,973.14	\$ 85,983.67	\$ 1,438,932.55	\$ 80,655.71	\$ 1,358,276.84
302 - Bond Improvements	42,009.84	17.62	42,027.46	-	-	-
303 - State Issue II Capital Improvements	51,073.12	-	-	51,073.12	19,241.80	31,831.32
304 - Municipal Building Purchase	-	-	-	-	-	-
305 - Courter Bridge Improvement	-	-	-	-	-	-
306 - SR 310 TIF	708,675.62	124,447.91	106,649.20	726,474.33	43,036.72	683,437.61
307 - Columbia Road Bridge Improvements	-	-	-	-	-	-
308 - Capital Facilities	208,931.72	56,303.93	150,000.00	115,235.65	-	115,235.65
Total Capital Projects	\$ 2,461,633.38	\$ 254,742.60	\$ 384,660.33	\$ 2,331,715.65	\$ 142,934.23	\$ 2,188,781.42
501 - Construction Account/Project	\$ 792,719.16	\$ 186,503.97	\$ 124,902.20	\$ 854,320.93	\$ 583,238.24	\$ 271,082.69
502 - Fire Escrow Fund	8,664.50	-	8,664.50	-	-	-
503 - Vendor Bond & Escrow	9,314.50	3,510.00	250.00	12,574.50	11,464.50	1,110.00
504 - Police Evidence/Cash Seizure	18,161.92	1,901.54	-	20,063.46	2,509.20	17,554.26
999 - Payroll Clearing Fund	64,508.89	2,434,977.93	2,420,545.55	78,941.27	-	78,941.27
Total Agency/Fiduciary Funds	\$ 893,368.97	\$ 2,626,893.44	\$ 2,554,362.25	\$ 965,900.16	\$ 597,211.94	\$ 368,688.22
Total Governmental Funds	\$ 13,231,440.43	\$ 10,894,965.46	\$ 7,995,126.07	\$ 16,131,279.82	\$ 2,814,009.24	\$ 13,317,270.58
601 - Water Operations	\$ 1,405,424.02	\$ 794,226.23	\$ 692,781.50	\$ 1,506,868.75	\$ 402,324.03	\$ 1,104,544.72
602 - Water Capital Improvements	2,492,838.80	678,295.74	800,928.42	2,370,206.12	10,744.98	2,359,461.14
603 - Water Bond Improvements	1.06	-	-	1.06	-	1.06
604 - Water Debt Service	53,704.16	587,070.58	201,074.72	439,700.02	384,391.28	55,308.74
605 - Water Treatment Plant #2	0.38	-	-	0.38	-	0.38
606 - Water Utility State Issue II (OPWC)	-	-	-	-	-	-
651 - Sewer Operations	3,052,280.34	931,145.75	733,654.42	3,249,771.67	413,375.81	2,836,395.86
652 - Sewer Capital Improvements	1,840,983.19	1,565,636.97	1,235,164.90	2,171,455.26	16,971.22	2,154,484.04
653 - Sewer Bond Improvements	387.84	-	-	387.84	-	387.84
654 - Sewer Debt Service	256,987.99	226,429.56	152,224.58	331,192.97	212,175.42	119,017.55
655 - Oaks Assessment	13,598.84	10,512.61	10,518.07	13,593.38	10,132.26	3,461.12
656 - Sewer Utility State Issue II (OPWC)	-	-	-	-	-	-
Total Enterprise Funds	\$ 9,116,206.62	\$ 4,793,317.44	\$ 3,826,346.61	\$ 10,083,177.45	\$ 1,450,115.00	\$ 8,633,062.45
Total All Funds	\$ 22,347,647.05	\$ 15,688,282.90	\$ 11,821,472.68	\$ 26,214,457.27	\$ 4,264,124.24	\$ 21,950,333.03

CITY OF PATASKALA, OHIO
 FULL-YEAR FUND ACTIVITY AND BALANCE PROJECTIONS
 AS OF JULY 31, 2021

Fund Number / Description	December 31, 2020 Total Cash Balance	FY 2021 Estimated Revenues	FY 2021 Budget Expenditures	FY 2020 Carryover Encumbrances	Original Total Expense Budget	Projected Fund Balances per Perm Budget	FY 2021 Supplemental Appropriations	Net Change in Prior Year C/O Encumbrances	Total Expense Budget as of July 31, 2021	FY 2021 Est Revenue Adjustments	EOY Projected Fund Balance as of July 31, 2021	Balance as % of Budget
Total General Funds	\$ 2,291,491.05	\$ 1,781,548.00	\$ 1,997,311.00	\$ 230,517.14	\$ 2,227,828.14	\$ 1,843,519.15	\$ 6,400.00	\$ (67,205.59)	\$ 2,167,022.55	\$ 225,000.00	\$ 2,129,324.74	98.26%
101 - General Fund	1,291.26	100.00	100.00			1,391.76					1,391.76	100.00%
102 - Unclaimed Funds												98.32%
201 - Street Fund	2,889,341.17	3,080,816.00	2,945,396.00	594,554.65	3,499,950.65	2,470,206.52	551,000.00	(164,521.19)	3,886,429.46	115,054.00	2,198,781.71	56.58%
202 - State Highway	259,281.93	93,380.00	88,000.00	24,831.58	112,831.58	239,830.35		(5,771.33)	107,060.25		245,601.68	229.41%
203 - Ecological Preservation	1,000.00					1,000.00					1,000.00	100.00%
204 - Pataskala JEDD	1,781.32					1,781.32					1,781.32	100.00%
205 - Permissive License Tax	472,864.84	313,300.00	449,500.00	77,652.38	527,152.38	259,012.46	31,575.00	(6,273.99)	520,878.39	47,100.00	265,286.45	50.93%
206 - Recreation Fund	73,866.43	285,050.00	260,321.00	8,986.00	269,307.00	89,609.43	15,000.00	(7,005.48)	293,876.52		112,139.91	38.16%
207 - Park Use	244,615.60	43,500.00	171,000.00	34,410.07	205,410.07	82,705.53	12,500.00	(1,366.56)	219,043.51		69,072.09	31.53%
208 - Police Fund	3,219,928.40	3,314,803.00	3,551,345.00	190,601.04	3,741,946.04	2,792,785.36		(36,296.00)	3,717,949.98	162,340.00	2,979,121.42	80.13%
209 - Immobilization	490.00					490.00					490.00	100.00%
210 - Mayor's Court Computer	24,875.95	5,000.00	10,000.00	168.21	10,168.21	19,707.74		(162.46)	10,005.75		19,870.20	198.59%
211 - Alcohol Enforcement & Education	5,946.10	4,000.00	2,500.00		2,500.00	3,446.10			2,500.00		3,446.10	137.84%
212 - Law Enforcement Trust	17,295.84	4,000.00	10,000.00		10,000.00	11,295.84			10,000.00		11,295.84	112.96%
213 - Pataskala Mobile Home Park	4,491.72					4,491.72					4,491.72	100.00%
214 - FEMA Fund												100.00%
215 - CHIP Fund												100.00%
216 - Community Development Block Grant												100.00%
217 - Safe Routes to School												100.00%
218 - Police K-9	17,532.98	2,000.00				19,532.98					19,532.98	100.00%
219 - Sequitennial Fund	366.91					366.91					366.91	100.00%
220 - Indigent Drivers Interlock	952.10					952.10					952.10	100.00%
221 - Indigent Drivers Alcohol Treatment												100.00%
222 - Law Enforcement Training & Ed	10,079.61	4,500.00				14,579.61					14,579.61	100.00%
223 - Payment In Lieu	58,494.74			44,108.24	44,108.24	14,386.50			44,108.24		14,386.50	32.62%
224 - Local Coronavirus Relief Fund												100.00%
225 - Local Fiscal Recovery Fund							831,880.54		831,880.54	831,880.54		0.00%
Total Special Revenue	\$ 7,303,205.64	\$ 7,146,349.00	\$ 7,488,062.00	\$ 935,312.17	\$ 8,423,374.17	\$ 6,025,180.47	\$ 609,875.00	\$ (221,397.07)	\$ 8,811,852.10	\$ 324,494.00	\$ 5,962,196.54	67.66%
401 - Debt Service Fund	282,041.39	899,823.00	1,037,781.00	2.38	1,037,783.38	144,081.01		(1.88)	1,037,781.50	79,100.00	223,182.89	0.00%
402 - Street Bond												0.00%
Total Debt Service	\$ 282,041.39	\$ 899,823.00	\$ 1,037,781.00	\$ 2.38	\$ 1,037,783.38	\$ 144,081.01	\$	\$ (1.88)	\$ 1,037,781.50	\$ 79,100.00	\$ 223,182.89	0.00%
301 - Capital Improvements	1,450,943.08	102,138.00	232,338.00	82,129.67	314,467.67	1,238,613.41	42,030.00	(308.32)	314,159.35	5,243.00	1,244,164.73	396.03%
302 - Bond Improvements	42,009.84			254.00	254.00	41,755.84		(254.00)	42,030.00	25.00	4,84	0.01%
303 - State Issue II Capital Improvements	51,073.12			19,241.80	19,241.80	31,831.32			19,241.80		31,831.32	165.43%
304 - Municipal Building Purchase												100.00%
305 - Courter Bridge Improvement												100.00%
306 - SR 310 TIF	708,675.62	250,000.00	162,091.00	43,036.72	205,127.72	753,547.90			205,127.72		753,547.90	367.36%
307 - Columbia Road Bridge Improvements												100.00%
308 - Capital Facilities	208,931.72	97,500.00	150,000.00		150,000.00	156,431.72			150,000.00		156,431.72	104.29%
Total Capital Projects	\$ 2,461,633.38	\$ 449,638.00	\$ 544,425.00	\$ 144,662.19	\$ 689,091.19	\$ 2,222,180.19	\$ 42,030.00	\$ (562.32)	\$ 730,558.87	\$ 5,268.00	\$ 2,185,980.51	299.22%
501 - Construction Account/Project	792,719.16	375,000.00	375,000.00	436,866.77	811,866.77	355,852.39			811,866.77		355,852.39	43.83%
502 - Fire Escrow Fund	8,664.50	25,000.00	33,664.00		33,664.00	0.50			33,664.00		0.50	0.00%
503 - Vendor Bond & Escrow	9,314.50	10,000.00	9,350.00	8,464.50	17,814.50	1,500.00			17,814.50		1,500.00	8.42%
504 - Police Evidence/Cash Seizure	18,161.92	13,000.00	28,553.00	2,509.20	31,062.20	99.72			31,062.20		99.72	0.32%
999 - Payroll Clearing Fund	64,508.89					64,508.89					64,508.89	100.00%
Total Fiduciary/Agency	\$ 893,368.97	\$ 423,000.00	\$ 446,567.00	\$ 447,840.47	\$ 894,407.47	\$ 423,961.50	\$	\$	\$ 894,407.47	\$	\$ 423,961.50	47.18%
Total Governmental Funds	\$ 13,231,440.43	\$ 10,700,358.00	\$ 11,514,150.00	\$ 1,758,334.35	\$ 13,272,484.35	\$ 10,659,314.08	\$ 658,305.00	\$ (289,166.86)	\$ 13,641,622.49	\$ 633,862.00	\$ 10,924,037.94	80.08%
601 - Water Operations	1,405,424.02	1,337,497.00	1,373,174.00	164,158.11	1,537,332.11	1,205,588.91	4,800.00	(63,394.78)	1,478,737.33		1,264,183.69	85.49%
602 - Water Capital Improvements	2,492,838.80	809,244.80	912,215.00	33,325.88	945,540.88	2,356,542.72	181,735.00	(211.88)	1,127,064.00		2,175,019.60	192.98%
603 - Water Bond Improvements	1,06					1,06					1,06	100.00%
604 - Water Debt Service	53,704.16	591,315.00	585,466.00		585,466.00	59,553.16			585,466.00		59,553.16	10.17%
605 - Water Treatment Plant #2	0.38					0.38					0.38	100.00%
606 - Water Utility State Issue II (OPWC)		290,000.00	290,000.00		290,000.00		224,117.00		514,117.00	224,117.00		0.00%
651 - Sewer Operations	3,052,280.34	1,465,764.00	1,496,348.00	325,964.96	1,822,312.96	2,695,731.38	4,800.00	(100,104.52)	1,727,008.44		2,791,035.90	161.61%
652 - Sewer Capital Improvements	1,840,983.19	604,454.00	329,881.00	1,008,894.22	1,338,775.22	1,106,661.97		(352.60)	1,338,422.62	1,119,593.75	2,226,608.32	166.36%
653 - Sewer Bond Improvements	387.84					387.84					387.84	100.00%
654 - Sewer Debt Service	256,987.99	231,881.00	364,400.00	79.71	364,479.71	124,389.28		(79.71)	364,400.00		124,468.99	34.16%
655 - Oaks Assessment	13,598.84	20,261.00	21,264.00	1.52	21,265.52	12,594.32		(1.52)	21,264.00		12,595.84	59.24%
656 - Utility State Issue II (OPWC)												100.00%
Total Enterprise Funds	\$ 9,116,206.62	\$ 5,350,416.80	\$ 5,372,748.00	\$ 1,532,424.40	\$ 6,905,172.40	\$ 7,561,451.02	\$ 415,452.00	\$ (164,145.01)	\$ 7,156,479.39	\$ 1,343,710.75	\$ 8,653,854.78	120.92%
Total All Funds	\$ 22,347,647.05	\$ 16,950,774.80	\$ 16,886,898.00	\$ 3,290,758.75	\$ 20,177,656.75	\$ 18,220,765.10	\$ 1,073,757.00	\$ (453,311.87)	\$ 20,798,101.88	\$ 1,977,572.75	\$ 19,577,892.72	94.13%

CITY OF PATASKALA, OHIO
JULY 2021 YTD ANALYSIS - All Funds

	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2020	2020 Budget	YTD Uncollected Balance	% Collected	YTD 2021 H/(L) YTD 2020	% H/(L)
Beginning Fund Balance	\$ 22,362,079	\$ 22,362,079			\$ 19,829,399	\$ 19,829,399				
REVENUE										
Taxes	Property Taxes \$ 825,244	\$ 1,587,270	\$ 762,026	51.99%	\$ 715,376	\$ 1,325,188	\$ 609,812	53.98%	\$ 109,867	15.36%
	Income Taxes 4,473,355	6,178,174	1,704,819	72.41%	3,470,571	4,421,818	951,247	78.49%	1,002,784	28.89%
Total Taxes	\$ 5,298,599	\$ 7,765,444	\$ 2,466,845	68.23%	\$ 4,185,948	\$ 5,747,006	\$ 1,561,058	72.84%	\$ 1,112,651	26.58%
Intergovernmental	State-Shared Revenues \$ 1,063,848	\$ 1,744,388	\$ 680,540	60.99%	\$ 953,074	\$ 1,681,106	\$ 728,032	56.69%	\$ 110,775	11.62%
	Grants & Loans 1,903,111	2,227,456	324,345	85.44%	106,298	113,000	6,702	94.07%	1,796,814	1690.36%
	Other Intergovernmental -	-	-	0.00%	-	16,689	16,689	0.00%	-	0.00%
Total Intergovernmental	\$ 2,966,959	\$ 3,971,844	\$ 1,004,885	74.70%	\$ 1,059,371	\$ 1,810,795	\$ 751,423	58.50%	\$ 1,907,588	180.07%
Charges for Service	General Government Fees \$ 210,414	\$ 243,350	\$ 32,936	86.47%	\$ 114,680	\$ 150,850	\$ 36,170	76.02%	\$ 95,734	83.48%
	Utility Charges 2,890,506	4,192,356	1,301,850	68.95%	2,796,357	4,285,842	1,489,485	65.25%	94,149	3.37%
	Other Service Charges 88,336	190,000	101,664	46.49%	91,507	190,000	98,493	48.16%	(3,170)	-3.46%
Total Charges for Service	\$ 3,189,257	\$ 4,625,706	\$ 1,436,449	68.95%	\$ 3,002,544	\$ 4,626,692	\$ 1,624,148	64.90%	\$ 186,713	6.22%
Fines & Forfeitures	Mayor's Court \$ 40,735	\$ 109,250	\$ 68,515	37.29%	\$ 37,617	\$ 74,343	\$ 36,726	50.60%	\$ 3,117	8.29%
	Other Fines & Forfeitures 1,247	4,600	3,353	27.11%	902	2,600	1,698	34.69%	345	38.25%
Total Fines, Licenses & Permits	\$ 41,982	\$ 113,850	\$ 71,868	36.87%	\$ 38,519	\$ 76,943	\$ 38,424	50.06%	\$ 3,462	8.99%
Special Assessments	Special Assessments 10,976	22,761	11,785	48.22%	10,906	22,761	11,855	47.91%	70	0.65%
Total Special Assessments	\$ 10,976	\$ 22,761	\$ 11,785	48.22%	\$ 10,906	\$ 22,761	\$ 11,855	47.91%	\$ 70	0.65%
Other Sources	Investment Income \$ 79,794	\$ 236,871	\$ 157,077	33.69%	\$ 190,741	\$ 247,139	\$ 56,398	77.18%	\$ (110,947)	-58.17%
	Proceeds from Debt Issuance -	-	-	0.00%	-	1,250,000	1,250,000	0.00%	-	0.00%
	Other Miscellaneous Income 435,524	711,800	276,276	61.19%	667,561	1,001,300	333,739	66.67%	(232,037)	-34.76%
Total Other Sources	\$ 515,318	\$ 948,671	\$ 433,353	54.32%	\$ 858,302	\$ 2,498,439	\$ 1,640,137	34.35%	\$ (342,984)	-39.96%
Interfund Transfers	Transfers & Advances In \$ 1,230,214	\$ 1,411,952	\$ 181,738	87.13%	\$ 1,576,015	\$ 1,576,015	\$ -	100.00%	\$ (345,801)	-21.94%
Total Transfers	\$ 1,230,214	\$ 1,411,952	\$ 181,738	87.13%	\$ 1,576,015	\$ 1,576,015	\$ -	100.00%	\$ (345,801)	-21.94%
Grand Total Revenue	\$ 13,253,305	\$ 18,860,228	\$ 5,606,923	70.27%	\$ 10,731,604	\$ 16,358,651	\$ 5,627,046	65.60%	\$ 2,521,701	23.50%
Adjustments:	- Elim impact of Interfund transfers/advances \$ (1,230,214)	\$ (1,411,952)	\$ 181,738	-12.87%	\$ (1,576,015)	\$ (1,576,015)	\$ -	0.00%	\$ 345,801	-21.94%
	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
Total Adjustments to Revenue	\$ (1,230,214)	\$ (1,411,952)	\$ 181,738	-12.87%	\$ (1,576,015)	\$ (1,576,015)	\$ -	0.00%	\$ 345,801	-21.94%
Adjusted Grand Total Revenue	\$ 12,023,091	\$ 17,448,276	\$ 5,425,186	68.91%	\$ 9,155,589	\$ 14,782,636	\$ 5,627,046	61.93%	\$ 2,867,501	31.32%

	YTD 2021	2021 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2020	YTD 2021 H/(L) YTD 2020	% H/(L)
EXPENDITURE & ENCUMBRANCES										
Salary & Related	\$ 3,126,489	\$ 6,250,787	\$ 3,124,298	49.98%	\$ 597,037	\$ 2,527,261	40.43%	\$ 3,085,076	\$ 41,413	1.34%
Contractual Services	1,413,519	3,925,084	2,511,564	63.99%	1,343,690	1,167,874	29.75%	1,409,793	3,727	0.26%
General Operating	1,097,634	3,024,306	1,926,672	63.71%	884,187	1,042,486	34.47%	1,205,341	(107,707)	-8.94%
Capital Outlay	1,605,077	4,973,677	3,368,601	67.73%	395,529	2,973,072	59.78%	1,883,799	(278,723)	-14.80%
Debt Service	927,994	1,971,677	1,043,683	52.93%	1,043,682	1	0.00%	1,075,845	(147,851)	-13.74%
Transfers & Advances	1,230,214	1,484,452	254,238	17.13%	-	254,238	17.13%	1,576,015	(345,801)	-21.94%
Grand Total Expenditures	\$ 9,400,927	\$ 21,629,982	\$ 12,229,055	56.54%	\$ 4,264,124	\$ 7,964,931	36.82%	\$ 10,235,869	\$ (834,942)	-8.16%
Adjustments:	- Interfund transfers & advances \$ (1,230,214)	\$ (1,484,452)	\$ (254,238)	17.13%	\$ -	\$ 254,238	17.13%	\$ (1,576,015)	\$ 345,801	-21.94%
Total Adjustments	\$ (1,230,214)	\$ (1,484,452)	\$ (254,238)	17.13%	\$ -	\$ 254,238	17.13%	\$ (1,576,015)	\$ 345,801	-21.94%
Adjusted Grand Total Expenditures	\$ 8,170,713	\$ 20,145,530	\$ 11,974,818	59.44%	\$ 4,264,124	\$ 7,710,694	38.27%	\$ 8,659,854	\$ (489,141)	-5.65%
Ending Fund Balance (based on non-adjusted expenditures)	\$ 26,214,457	\$ 19,577,893			\$ 21,950,333			\$ 20,325,134	\$ 5,889,323	28.98%
		90.51%								

CITY OF PATASKALA, OHIO
2021 REVENUE BUDGET ANALYSIS - All Funds Summary
THROUGH JULY 31, 2021

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
Taxes	\$ 5,298,599.00	\$ 7,765,444.00	\$ 2,466,845.00	\$ 7,243,237.00	\$ 522,207.00
Income Taxes	\$ 4,473,355.49	\$ 6,178,174.00	\$ 1,704,818.51	\$ 5,828,467.00	\$ 349,707.00
Property Taxes	\$ 825,243.51	\$ 1,587,270.00	\$ 762,026.49	\$ 1,414,770.00	\$ 172,500.00
Intergovernmental	\$ 2,966,959.21	\$ 3,971,844.29	\$ 1,004,885.08	\$ 1,921,888.00	\$ 2,049,956.29
Grants & Loans	\$ 1,903,111.14	\$ 2,227,456.29	\$ 324,345.15	\$ 217,500.00	\$ 2,009,956.29
Other Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 1,063,848.07	\$ 1,744,388.00	\$ 680,539.93	\$ 1,704,388.00	\$ 40,000.00
Charges for Service	\$ 3,189,256.57	\$ 4,625,705.80	\$ 1,436,449.23	\$ 4,538,205.80	\$ 87,500.00
General Government Fees	\$ 210,414.33	\$ 243,350.00	\$ 32,935.67	\$ 230,850.00	\$ 12,500.00
Other Service Charges	\$ 88,336.49	\$ 190,000.00	\$ 101,663.51	\$ 190,000.00	\$ -
Utility	\$ 2,890,505.75	\$ 4,192,355.80	\$ 1,301,850.05	\$ 4,117,355.80	\$ 75,000.00
Fines & Forfeitures	\$ 41,981.62	\$ 113,850.00	\$ 71,868.38	\$ 113,850.00	\$ -
Mayor's Court	\$ 40,734.62	\$ 109,250.00	\$ 68,515.38	\$ 109,250.00	\$ -
Other Fines & Forfeitures	\$ 1,247.00	\$ 4,600.00	\$ 3,353.00	\$ 4,600.00	\$ -
Special Assessments	\$ 10,976.11	\$ 22,761.00	\$ 11,784.89	\$ 22,761.00	\$ -
Special Assessments	\$ 10,976.11	\$ 22,761.00	\$ 11,784.89	\$ 22,761.00	\$ -
Miscellaneous Revenue	\$ 515,318.00	\$ 948,671.00	\$ 433,353.00	\$ 942,146.00	\$ 6,525.00
Investment Income	\$ 79,794.48	\$ 236,871.00	\$ 157,076.52	\$ 236,846.00	\$ 25.00
Other Miscellaneous Revenue	\$ 435,523.52	\$ 711,800.00	\$ 276,276.48	\$ 705,300.00	\$ 6,500.00
Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ 1,230,214.46	\$ 1,411,952.00	\$ 181,737.54	\$ 1,260,687.00	\$ 151,265.00
Transfers & Advances	\$ 1,230,214.46	\$ 1,411,952.00	\$ 181,737.54	\$ 1,260,687.00	\$ 151,265.00
Grand Total	\$ 13,253,304.97	\$ 18,860,228.09	\$ 5,606,923.12	\$ 16,042,774.80	\$ 2,817,453.29

CITY OF PATASKALA, OHIO
 2021 EXPENDITURE BUDGET ANALYSIS - All Funds
 THROUGH JULY 31, 2021

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	\$ 3,126,489.32	\$ 597,037.13	\$ 6,250,787.12	\$ 2,527,260.67	\$ 6,034,361.00	\$ 184,426.12	\$ 32,000.00
Contractual Services	\$ 1,413,519.40	\$ 1,343,690.22	\$ 3,925,083.83	\$ 1,167,874.21	\$ 3,039,187.00	\$ 825,896.83	\$ 60,000.00
General Operating	\$ 1,097,633.51	\$ 884,186.69	\$ 3,024,305.92	\$ 1,042,485.72	\$ 2,686,087.00	\$ 303,229.92	\$ 34,989.00
Capital Outlay	\$ 1,605,076.50	\$ 395,528.52	\$ 4,973,677.05	\$ 2,973,072.03	\$ 1,894,900.00	\$ 1,522,779.51	\$ 1,555,997.54
Debt Service	\$ 927,993.94	\$ 1,043,681.68	\$ 1,971,676.50	\$ 0.88	\$ 1,971,676.00	\$ 0.50	\$ -
Transfers & Advances	\$ 1,230,214.46	\$ -	\$ 1,484,452.00	\$ 254,237.54	\$ 1,260,687.00	\$ -	\$ 223,765.00
Grand Total	\$ 9,400,927.13	\$ 4,264,124.24	\$ 21,629,982.42	\$ 7,964,931.05	\$ 16,886,898.00	\$ 2,836,332.88	\$ 1,906,751.54

CITY OF PATASKALA, OHIO
 2021 EXPENDITURE BUDGET ANALYSIS - All Funds
 THROUGH JULY 31, 2021

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
Salary & Related	\$ 3,126,489.32	\$ 597,037.13	\$ 6,250,787.12	\$ 2,527,260.67	\$ 6,034,361.00	\$ 184,426.12	\$ 32,000.00
Salaries & Wages	\$ 2,039,659.36	\$ 6,250.00	\$ 3,911,733.00	\$ 1,865,823.64	\$ 3,879,133.00	\$ 600.00	\$ 32,000.00
Taxes & Insurance	\$ 705,915.82	\$ 560,175.45	\$ 1,569,453.45	\$ 303,362.18	\$ 1,396,387.00	\$ 172,716.45	\$ 350.00
Pension	\$ 335,000.24	\$ -	\$ 639,056.00	\$ 304,055.76	\$ 638,506.00	\$ -	\$ 550.00
Employee Benefits	\$ 45,913.90	\$ 30,611.68	\$ 130,544.67	\$ 54,019.09	\$ 120,335.00	\$ 11,109.67	\$ (900.00)
Contractual Services	\$ 1,413,519.40	\$ 1,343,690.22	\$ 3,925,083.83	\$ 1,167,874.21	\$ 3,039,187.00	\$ 825,896.83	\$ 60,000.00
Governmental Services	\$ 69,457.29	\$ 22,128.95	\$ 99,700.00	\$ 8,113.76	\$ 99,600.00	\$ -	\$ 100.00
Financial & Legal	\$ 222,069.71	\$ 182,837.76	\$ 551,430.92	\$ 146,523.45	\$ 481,897.00	\$ 69,333.92	\$ 200.00
Planning & Zoning	\$ 297,268.75	\$ 679,379.16	\$ 1,440,386.24	\$ 463,738.33	\$ 878,550.00	\$ 501,836.24	\$ 60,000.00
Maintenance & Insurance	\$ 325,049.55	\$ 74,527.82	\$ 576,494.32	\$ 176,916.95	\$ 551,700.00	\$ 23,444.32	\$ 1,350.00
Other Contractual	\$ 280,405.01	\$ 257,898.76	\$ 851,251.20	\$ 312,947.43	\$ 732,440.00	\$ 114,461.20	\$ 4,350.00
Utility	\$ 219,269.09	\$ 126,917.77	\$ 405,821.15	\$ 59,634.29	\$ 295,000.00	\$ 116,821.15	\$ (6,000.00)
General Operating	\$ 1,097,633.51	\$ 884,186.69	\$ 3,024,305.92	\$ 1,042,485.72	\$ 2,686,087.00	\$ 303,229.92	\$ 34,989.00
Supplies & Materials	\$ 369,109.51	\$ 321,167.44	\$ 980,899.38	\$ 290,622.43	\$ 898,765.00	\$ 69,445.38	\$ 12,689.00
Transportation	\$ 101,626.75	\$ 88,341.78	\$ 269,358.88	\$ 79,390.35	\$ 256,645.00	\$ 12,713.88	\$ -
Equipment	\$ 69,695.89	\$ 59,906.21	\$ 315,664.82	\$ 186,062.72	\$ 284,555.00	\$ 27,699.82	\$ 3,410.00
Law Enforcement	\$ 10,130.52	\$ 18,582.87	\$ 47,265.15	\$ 18,551.76	\$ 36,000.00	\$ 11,265.15	\$ -
Utilities	\$ 240,661.68	\$ 226,375.03	\$ 595,317.46	\$ 128,280.75	\$ 570,475.00	\$ 12,842.46	\$ 12,000.00
Tax-Related Expenses	\$ 245,276.18	\$ 6,437.84	\$ 363,894.60	\$ 112,180.58	\$ 361,428.00	\$ 2,466.60	\$ -
Miscellaneous Operating	\$ 61,132.98	\$ 163,375.52	\$ 451,905.63	\$ 227,397.13	\$ 278,219.00	\$ 166,796.63	\$ 6,890.00
Capital Outlay	\$ 1,605,076.50	\$ 395,528.52	\$ 4,973,677.05	\$ 2,973,072.03	\$ 1,894,900.00	\$ 1,522,779.51	\$ 1,555,997.54
Equipment	\$ 62,988.99	\$ 10,990.21	\$ 129,390.50	\$ 55,411.30	\$ 120,600.00	\$ 14,465.50	\$ (5,675.00)
Facilities	\$ 8,831.00	\$ 175.00	\$ 9,103.00	\$ 97.00	\$ -	\$ 3,428.00	\$ 5,675.00
Rolling Stock	\$ 197,556.34	\$ 1,341.50	\$ 198,986.50	\$ 88.66	\$ 129,300.00	\$ 64,436.50	\$ 5,250.00
Capital Projects	\$ 1,335,700.17	\$ 383,021.81	\$ 4,636,197.05	\$ 2,917,475.07	\$ 1,645,000.00	\$ 1,440,449.51	\$ 1,550,747.54
Debt Service	\$ 927,993.94	\$ 1,043,681.68	\$ 1,971,676.50	\$ 0.88	\$ 1,971,676.00	\$ 0.50	\$ -
Interest Expense - Governmental Funds	\$ 138,426.75	\$ 131,356.28	\$ 269,783.91	\$ 0.88	\$ 268,754.00	\$ 0.50	\$ 1,029.41
Principal Payment - Governmental Funds	\$ 426,136.15	\$ 305,626.44	\$ 731,762.59	\$ -	\$ 732,792.00	\$ -	\$ (1,029.41)
Interest Expense - Utility Funds	\$ 153,510.23	\$ 150,677.77	\$ 304,188.00	\$ -	\$ 304,188.00	\$ -	\$ -
Principal Payment - Utility Funds	\$ 209,920.81	\$ 456,021.19	\$ 665,942.00	\$ -	\$ 665,942.00	\$ -	\$ -
Other Debt-Related Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ 1,230,214.46	\$ -	\$ 1,484,452.00	\$ 254,237.54	\$ 1,260,687.00	\$ -	\$ 223,765.00
Transfers & Advances	\$ 1,230,214.46	\$ -	\$ 1,484,452.00	\$ 254,237.54	\$ 1,260,687.00	\$ -	\$ 223,765.00
Grand Total	\$ 9,400,927.13	\$ 4,264,124.24	\$ 21,629,982.42	\$ 7,964,931.05	\$ 16,886,898.00	\$ 2,836,332.88	\$ 1,906,751.54

Certificate of County Auditor
Issued Along With An Amended Certificate of Estimated Resources
Which Also Establishes or Amends the Total Appropriations

Rev. Code Sec. 5705.39

County Auditor's Office,
Licking County, Ohio
Newark, Ohio
July 22, 2021

Jamie Nicholson, Finance Director
City of Pataskala

I, Michael L. Smith, County Auditor of Licking County, Ohio, do hereby certify that the total appropriations from each fund taken together with all other outstanding appropriations, do not exceed the last amended official estimate of resources for the fiscal year beginning January 1, 2021 as determined by the Budget Commission of Licking County.

Michael L. Smith

Michael L. Smith, County Auditor,
Licking County, Ohio

**3rd AMENDED OFFICIAL CERTIFICATE OF
ESTIMATED RESOURCES
CITY OF PATASKALA - LICKING COUNTY**

	January 1, 2021 UNEC. BALANCE	TAXES	OTHER	TOTAL
GENERAL	\$ 2,060,673.91	\$ 1,164,770.00	\$ 841,778.00	\$ 4,067,221.91
SPECIAL REVENUE	6,367,893.47	-	8,295,873.54	14,663,767.01
DEBT SERVICE	282,039.01	-	978,923.00	1,260,962.01
CAPITAL PROJECTS	2,316,971.19	-	454,906.00	2,771,877.19
SPECIAL ASSESSMENTS	-	-	-	-
ENTERPRISE	7,583,782.22	-	6,694,127.55	14,277,909.77
INTERNAL	-	-	-	-
FIDUCIARY	445,528.50	-	423,000.00	868,528.50
TOTAL ALL FUNDS	<u>\$ 19,056,888.30</u>	<u>\$ 1,164,770.00</u>	<u>\$ 17,688,608.09</u>	<u>\$ 37,910,266.39</u>
GENERAL				
101 - General Fund	\$ 2,059,382.15	\$ 1,164,770.00	\$ 841,678.00	\$ 4,065,830.15
102 - Unclaimed Funds	1,291.76	-	100.00	1,391.76
TOTAL	<u>\$ 2,060,673.91</u>	<u>\$ 1,164,770.00</u>	<u>\$ 841,778.00</u>	<u>\$ 4,067,221.91</u>
SPECIAL REVENUE				
201 - Street Fund	\$ 2,334,786.52	-	\$ 3,195,870.00	\$ 5,530,656.52
202 - State Highway	234,450.35	-	93,380.00	327,830.35
203 - Ecological Preservation	1,000.00	-	-	1,000.00
204 - Pataskala JEDD	1,781.32	-	-	1,781.32
205 - Permissive License Tax	395,212.46	-	313,300.00	708,512.46
206 - Recreation Fund	64,880.43	-	325,300.00	390,180.43
207 - Park Use	210,205.53	-	43,500.00	253,705.53
208 - Police Fund	3,029,327.36	-	3,477,143.00	6,506,470.36
209 - Immobilization	490.00	-	-	490.00
210 - Mayor's Court Computer	24,707.74	-	5,000.00	29,707.74
211 - Alcohol Enforcement & Education	5,946.10	-	-	5,946.10
212 - Law Enforcement Trust	17,295.84	-	4,000.00	21,295.84
213 - Pataskaka Mobile Home Park	4,491.72	-	-	4,491.72
214 - FEMA Fund	-	-	-	-
215 - CHIP Fund	-	-	-	-
216 - Community Development Block Grant	-	-	-	-
217 - Safe Routes to School	-	-	-	-
218 - Police K-9	17,532.98	-	2,000.00	19,532.98
219 - Sesquicentennial Fund	366.91	-	-	366.91
220 - Indigent Drivers Interlock	952.10	-	-	952.10
221 - Indigent Drivers Alcohol Treatment	-	-	-	-
222 - Law Enforcement Training & Ed	10,079.61	-	4,500.00	14,579.61
223 - Payment In Lieu	14,386.50	-	-	14,386.50
224 - Local Coronavirus Relief Fund	-	-	-	-
225 - Local Fiscal Recovery Fund	-	-	831,880.54	831,880.54
TOTAL	<u>\$ 6,367,893.47</u>	<u>\$ -</u>	<u>\$ 8,295,873.54</u>	<u>\$ 14,663,767.01</u>
DEBT SERVICE				
401 - Debt Service	\$ 282,039.01	-	\$ 978,923.00	\$ 1,260,962.01
402 - Street Bond	-	-	-	-
TOTAL	<u>\$ 282,039.01</u>	<u>\$ -</u>	<u>\$ 978,923.00</u>	<u>\$ 1,260,962.01</u>
CAPITAL PROJECTS				
301 - Capital Improvements	\$ 1,368,813.41	-	\$ 107,381.00	\$ 1,476,194.41
302 - Bond Improvements	41,755.84	-	25.00	41,780.84
303 - State Issue II Capital Improvements	31,831.32	-	-	31,831.32
304 - Municipal Building Purchase	-	-	-	-
305 - Courter Bridge Improvements	-	-	-	-
306 - SR 310 TIF	665,638.90	-	250,000.00	915,638.90
307 - Columbia Road Bridge Improvements	-	-	-	-
308 - Capital Facilities	208,931.72	-	97,500.00	306,431.72
TOTAL	<u>\$ 2,316,971.19</u>	<u>\$ -</u>	<u>\$ 454,906.00</u>	<u>\$ 2,771,877.19</u>

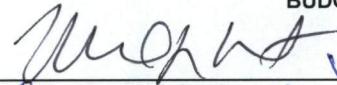
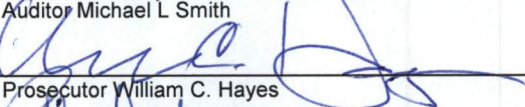
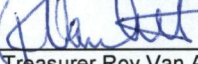
651 - Sewer Utility	2,726,315.38	-	1,465,764.00	4,192,079.38
652 - Sewer Capital Improvements	832,088.97	-	1,724,047.75	2,556,136.72
653 - Sewer Bond Improvements	387.84	-	-	387.84
654 - Sewer Debt Service	256,908.28	-	231,881.00	488,789.28
655 - Oaks Assessment	13,597.32	-	20,261.00	33,858.32
656 - Utility State Issue II (OPWC)	-	-	-	-
TOTAL	\$ 7,583,782.22	\$ -	\$ 6,694,127.55	\$ 14,277,909.77

FIDUCIARY FUNDS

501 - Construction Account/Project Fund	\$ 355,852.39	\$ -	\$ 375,000.00	\$ 730,852.39
502 - Fire Escrow Fund	8,664.50	-	25,000.00	33,664.50
503 - Vendor Bond & Escrow	850.00	-	10,000.00	10,850.00
504 - Police Evidence Cash Seizure	15,652.72	-	13,000.00	28,652.72
999 - Payroll Clearing Fund	64,508.89	-	-	64,508.89
TOTAL	\$ 445,528.50	\$ -	\$ 423,000.00	\$ 868,528.50

THE FOLLOWING IS THE AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2021 AS REVISED BY THE BUDGET COMMISSION OF LICKING COUNTY WHICH SHALL GOVERN THE TOTAL APPROPRIATION MADE AT ANY TIME DURING SUCH FISCAL YEAR.

7/22/2021

	BUDGET	COMMISSION
		
_____ Auditor Michael L. Smith		
		
_____ Prosecutor William C. Hayes		
		
_____ Treasurer Roy Van Atta		

CITY OF PATASKALA, OHIO - LICKING COUNTY
 CERTIFICATE THAT THE TOTAL APPROPRIATIONS
 FROM EACH FUND DO NOT EXCEED OFFICIAL
 ESTIMATE OF RESOURCES (ORC 5705.39)

	RESOURCES AVAILABLE	RESOURCES APPROPRIATED BY LEGISLATION	PROJECTED UNENCUMBERED FUND BALANCE AS 12/31/21	OK OR EXCEEDS
GENERAL	\$ 4,067,221.91	\$ 1,936,505.41	\$ 2,130,716.50	OK
SPECIAL REVENUE	14,663,767.01	8,708,420.47	5,955,346.54	OK
DEBT SERVICE	1,260,962.01	1,037,779.12	223,182.89	OK
CAPITAL PROJECTS	2,771,877.19	585,896.68	2,185,980.51	OK
SPECIAL ASSESSMENTS	-	-	-	OK
ENTERPRISE	14,277,909.77	5,624,054.99	8,653,854.78	OK
INTERNAL	-	-	-	OK
FIDUCIARY	868,528.50	446,567.00	421,961.50	OK
TOTAL	\$ 37,910,266.39	\$ 18,339,223.67	\$ 19,571,042.72	

GENERAL

101 - General Fund	\$ 4,065,830.15	\$ 1,936,505.41	\$ 2,129,324.74	OK
102 - Unclaimed Funds	1,391.76	-	1,391.76	OK
TOTAL GENERAL	\$ 4,067,221.91	\$ 1,936,505.41	\$ 2,130,716.50	OK

SPECIAL REVENUE

201 - Street Fund	\$ 5,530,656.52	\$ 3,331,874.81	\$ 2,198,781.71	OK
202 - State Highway	327,830.35	82,228.67	245,601.68	OK
203 - Ecological Preservation	1,000.00	-	1,000.00	OK
204 - Pataskala JEDD	1,781.32	-	1,781.32	OK
205 - Permissive License Tax	708,512.46	443,226.01	265,286.45	OK
206 - Recreation Fund	390,180.43	284,890.52	105,289.91	OK
207 - Park Use	253,705.53	184,633.44	69,072.09	OK
208 - Police Fund	6,506,470.36	3,527,348.94	2,979,121.42	OK
209 - Immobilization	490.00	-	490.00	OK
210 - Mayor's Court Computer	29,707.74	9,837.54	19,870.20	OK
211 - Alcohol Enforcement & Education	5,946.10	2,500.00	3,446.10	OK
212 - Law Enforcement Trust	21,295.84	10,000.00	11,295.84	OK
213 - Pataskaka Mobile Home Park	4,491.72	-	4,491.72	OK
214 - FEMA Fund	-	-	-	OK
215 - CHIP Fund	-	-	-	OK
216 - Community Development Block Grant	-	-	-	OK
217 - Safe Routes to School	-	-	-	OK
218 - Police K-9	19,532.98	-	19,532.98	OK
219 - Sesquicentennial Fund	366.91	-	366.91	OK
220 - Indigent Drivers Interlock	952.10	-	952.10	OK
221 - Indigent Drivers Alcohol Treatment	-	-	-	OK
222 - Law Enforcement Training & Ed	14,579.61	-	14,579.61	OK
223 - Payment In Lieu	14,386.50	-	14,386.50	OK
224 - Local Coronavirus Relief Fund	-	-	-	OK
225 - Local Fiscal Recovery Fund	831,880.54	831,880.54	-	OK
TOTAL SPECIAL REVENUE	\$ 14,663,767.01	\$ 8,708,420.47	\$ 5,955,346.54	OK

DEBT SERVICE

401 - Debt Service	\$ 1,260,962.01	\$ 1,037,779.12	\$ 223,182.89	OK
402 - Street Bond	-	-	-	OK
TOTAL DEBT SERVICE	\$ 1,260,962.01	\$ 1,037,779.12	\$ 223,182.89	OK

CAPITAL PROJECTS

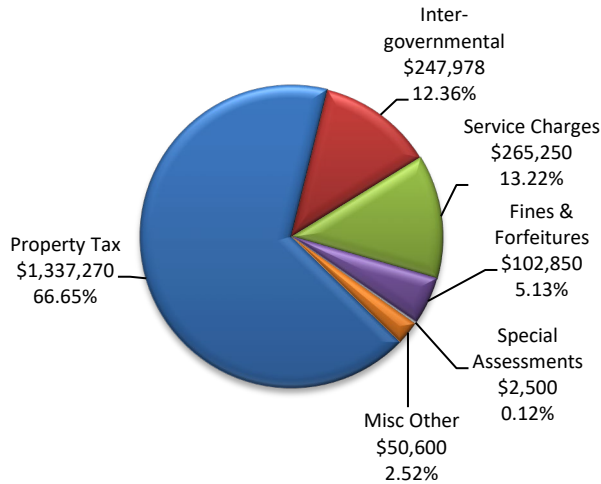
301 - Capital Improvements	\$ 1,476,194.41	\$ 232,029.68	\$ 1,244,164.73	OK
302 - Bond Improvements	41,780.84	41,776.00	4.84	OK
303 - State Issue II Capital Improvements	31,831.32	-	31,831.32	OK
304 - Municipal Building Purchase	-	-	-	OK
305 - Courter Bridge Improvements	-	-	-	OK
306 - SR 310 TIF	915,638.90	162,091.00	753,547.90	OK

307 - Columbia Road Bridge Improvements	-	-	-	OK
308 - Capital Facilities	306,431.72	150,000.00	156,431.72	OK
TOTAL CAPITAL PROJECTS	\$ 2,771,877.19	\$ 585,896.68	\$ 2,185,980.51	OK
 <u>SPECIAL ASSESSMENTS</u>				
	\$ -	\$ -	\$ -	OK
	-	-	-	OK
TOTAL SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -	OK
 <u>ENTERPRISE FUND</u>				
601 - Water Utility	\$ 2,578,762.91	\$ 1,314,579.22	\$ 1,264,183.69	OK
602 - Water Capital Improvements	3,268,757.72	1,093,738.12	2,175,019.60	OK
603 - Water Bond Improvements	1.06	-	1.06	OK
604 - Water Debt Service	645,019.16	585,466.00	59,553.16	OK
605 - Water Treatment Plant #2	0.38	-	0.38	OK
606 - Water Utility State Issue II (OPWC)	514,117.00	514,117.00	-	OK
651 - Sewer Utility	4,192,079.38	1,401,043.48	2,791,035.90	OK
652 - Sewer Capital Improvements	2,556,136.72	329,528.40	2,226,608.32	OK
653 - Sewer Bond Improvements	387.84	-	387.84	OK
654 - Sewer Debt Service	488,789.28	364,320.29	124,468.99	OK
655 - Oaks Assessment	33,858.32	21,262.48	12,595.84	OK
656 - Utility State Issue II (OPWC)	-	-	-	OK
TOTAL ENTERPRISE	\$ 14,277,909.77	\$ 5,624,054.99	\$ 8,653,854.78	OK
 <u>INTERNAL FUNDS</u>				
	\$ -	\$ -	\$ -	OK
	-	-	-	OK
TOTAL INTERNAL	\$ -	\$ -	\$ -	OK
 <u>FIDUCIARY FUNDS</u>				
501 - Construction Account/Project Fund	\$ 730,852.39	\$ 375,000.00	\$ 355,852.39	OK
502 - Fire Escrow Fund	33,664.50	33,664.00	0.50	OK
503 - Vendor Bond & Escrow	10,850.00	9,350.00	1,500.00	OK
504 - Police Evidence/Cash Seizure	28,652.72	28,553.00	99.72	OK
999 - Payroll Clearing Fund	64,508.89	-	64,508.89	OK
TOTAL FIDUCIARY	\$ 868,528.50	\$ 446,567.00	\$ 421,961.50	OK

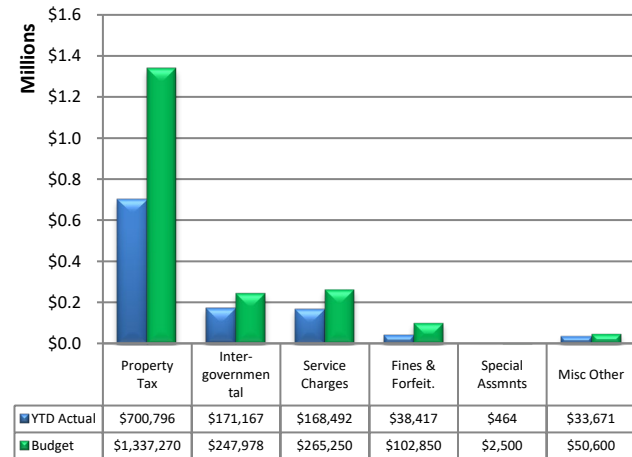
General Fund (101)

Revenue – On a year to-date-year basis, the general fund has been credited with total revenue of approximately \$1.11 million, which represents 55.47% of budget. When compared to a straight-line rate of 58.33%, general fund revenues through July 31st are running slightly below budget. However, the timing of when the city receives its semi-annual property tax settlements tends to skew the total. We won't receive the 2nd half property tax settlement until the month of August. Eliminating the impact that the property tax receipts have in the calculation, the total is running at 61.60%, or approximately 3.25% higher than budget.

General Fund Revenue Budget by Source



General Fund Revenue Budget vs YTD Actual



The largest revenue source for the general fund is property taxes, which accounts for 66.65% of the 2021 general fund revenue budget. The 2021 budget for this category is projected to be \$1.34 million and would be up by \$220.3 thousand (19.73%) when compared to 2020 full-year collections. To-date, the general fund has received \$700.8 thousand in property tax revenues from the Licking County Treasurer (52.4% of budget). This total is up by \$113.7 thousand (19.36%) from the same seven-month period in 2020. The increase is the result of a somewhat increased assessed valuation of the city due to recent growth in residential construction coming on the tax rolls.

Service charge revenues represent the second largest revenue category for the general fund. These revenues are received in exchange for providing services to residents, businesses and other customers including building licenses/permits, and other miscellaneous permits. The 2021 budget in this category is \$265.3 thousand (13.22% of budget). Through July 31, the city has received \$168.5 thousand (63.52% of budget) and is up by \$19.0 thousand (12.70%) from FY 2020. The variance is the result of increased requests for permits from the city in 2021 (up \$13.7 thousand) and increased variance applications and zoning permit requests (up \$8.5 thousand); partially offset by reduced franchise fee revenue (down \$3.1 thousand).

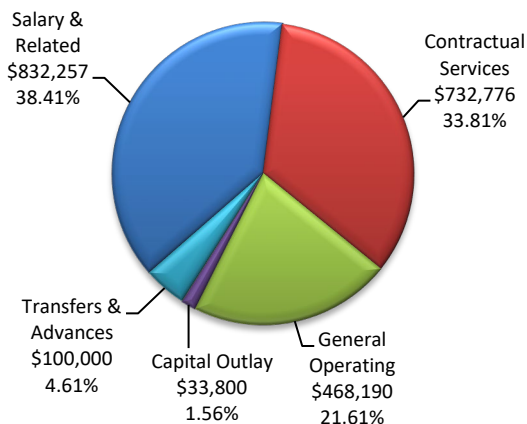
Intergovernmental revenue is the next major general fund revenue source. It reflects funding received by the city from the federal, state and county governments. The revenues can come in the form of loans, grants or reimbursements. For 2021, it is projected to account for approximately \$248.0 thousand (12.36% of total fund budget). This category consists of the following revenue items: local government distributions, property tax rollback/homestead exemption reimbursements from the state; electric utility income tax reimbursement; and cigarette/liquor taxes and fees. On a year to-date basis, the fund has received \$171.2 thousand in this category (69.02% of budget) and is up by \$30.0 thousand (21.28%) when compared to the

same seven-month period in 2020. The positive variance is the result of increased homestead and rollback taxes received from the State of Ohio (up \$12.8 thousand) and increased LGF revenue (up \$17.2 thousand).

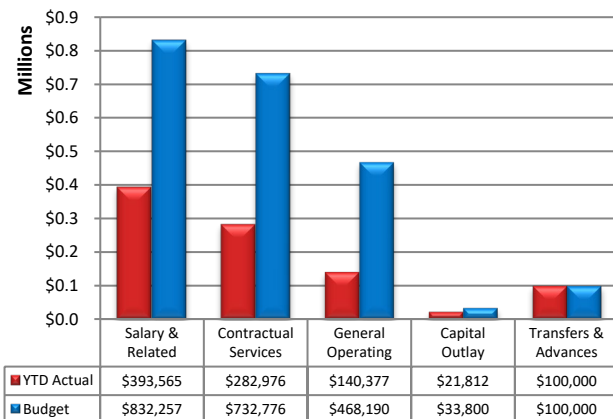
Fines and forfeitures revenue represent the other major revenue category for the general fund. The 2021 budget in this category is \$102.9 thousand (5.13% of budget) and consists of fines and forfeitures generated by the operation of the city’s Mayor’s Court, as well as other state-generated fines. Through July 31, the city has received \$38.4 thousand in this category, which represents 37.35% of budget. Compared to the same seven-month period in 2020, the total is up by only \$25, or 5.82%. The primary driver of the increase is the level of revenue generated by the Mayor’s Court.

Expenditures – The general fund has a total appropriated expenditure budget for 2021 of approximately \$2.17 million. Total spending through July 31 is \$938.7 thousand and is equal to 43.32% of the budget. Including encumbrances (e.g., purchase orders) of \$452.6 thousand (but excluding transfers) in the total results in a total ratio equal to 62.47% of budget. Most of the encumbered balances represent full-year purchase orders which tend to overstate the impact. Compared to the same seven-month period in 2020 (and excluding transfers), the total is down by \$44.2 thousand (5.0%).

General Fund Expense Budget by Category



General Fund Spending Budget vs YTD Actual
(excludes encumbrances)



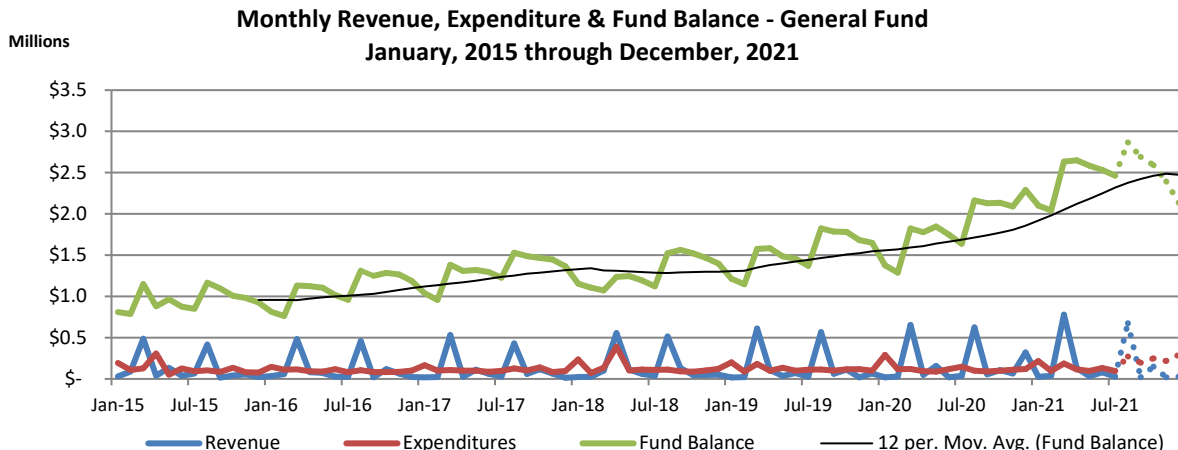
Salaries, wages and other employee-related costs represent the largest expense category, with a 2021 budget of \$832.3 thousand, or 38.41% of the general fund budget. Spending through July 31 was \$393.6 thousand, or 47.29% of budget. The positive variance (\$91.9 thousand below budget) was primarily the result of there being an open HR Manager position, below-budget spending on insurance and very little spending on conferences, training and related travel due to the COVID-19 pandemic.

Contractual services is another major expense category in the General fund. The 2021 budget in this category is \$732.8 thousand (33.81% of budget) and provides for non-employee personal services, such as legal, audit and engineering services. Spending through July 31 is \$283.0 thousand (38.62% of budget). Including encumbrances (e.g., purchase orders) of \$226.8 thousand in the total, 69.56% of the budget has been either spent or committed to be spent. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large ‘chunks’ to the vendors and consultants when the services are provided. We monitor this category closely to ensure that spending remains within budget.

General operating expenditures is another significant expense category in the general fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2021 budget of \$468.2 thousand, or 21.61% of the fund’s budget. Year to-date 2021 spending in this category is \$140.4 thousand and is equal to 29.98% of budget. Including encumbrances in the calculation, the total spent or committed is \$284.1 thousand, or 60.67% of budget. Spending in this category is down by \$60.3 thousand (30.06%) from the same seven-month period in 2020 and is primarily due to increased spending on utilities (up \$7.0 thousand), equipment (up \$3.3 thousand) and other miscellaneous expenses (up \$58.7 thousand); partially offset by lower spending on supplies and materials (down \$11.9 thousand).

The approved 2021 budget in the general fund includes \$100,000 in interfund transfers to the Recreation (206) fund to provide additional funding for recreational programming. This is a slight increase from FY 2020 which had a total of \$95,000 in interfund transfers. The 2021 transfers were made on the accounting system during the month of January.

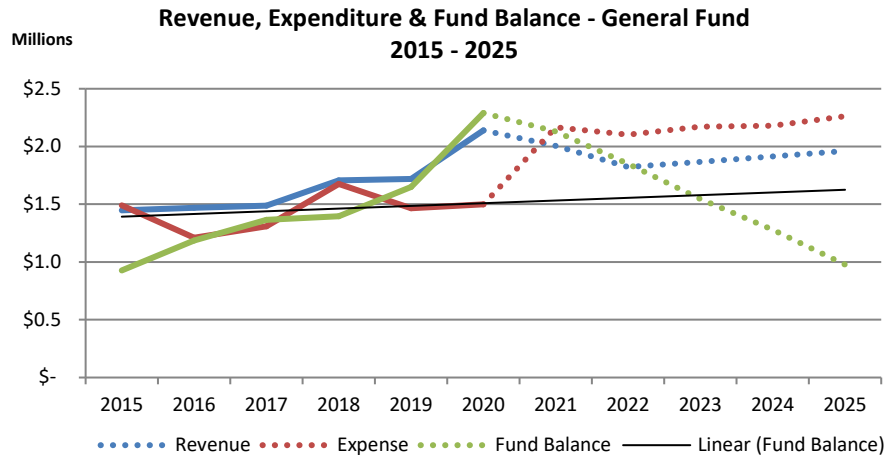
Fund Balance – The general fund is the primary operating account for the city from which expenses, other than those associated with the Street, Police and Debt Service functions, are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to stabilize fluctuations in revenues, or during periods of greater than typical spending. Evaluating the fund balance (and the related revenues/expenses) is a valuable exercise, in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).



The chart above plots revenue, expenditures and fund balance on a monthly basis since January 2015. The solid color lines represent historical numbers, and any dotted lines representing projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed trend of the fund balance over the time horizon of the chart. Since 2015, the fund has generally been on an upward trajectory. The approved 2021 budget would have the fund declining by \$160.6 thousand (7.01%) if 100% of the projected revenue was collected and 100% of appropriations spent. The major spikes in revenue (typically March & August) represent the receipt of the semi-annual property tax settlements. The April 2015 and April 2018 spikes reflect interfund transfers of \$200 and \$250 thousand, respectively, to the Capital Improvements fund.

As you can see from the chart at the top of the next page, fiscal years 2016 through 2020 were very positive for the general fund balance, even though the fund had been generally declining over the prior several years. This improvement was due to both reduced spending and increased revenues received during the year. Of note, the fund received nearly \$300 thousand in BWC rebates in 2020 and spending in the 2016 -

2020 period was less than revenue received which resulted in the increasing fund balance. The fund is projected to be unable to maintain this positive trend in 2021 as the current forecast calls for deficit spending in each future year through 2025. The result of this is a declining fund balance in all future years. This chart has been updated with the approved 2021 budget data and the forecast through 2025. Based upon the numbers, the fund balance is currently projected to be \$977.9 thousand at the end of FY 2025 and would reflect a carryover balance ratio of 43.23% which is higher than the 25-35% target range in the city's fund balance policy.



CITY OF PATASKALA, OHIO
JULY 2021 YTD ANALYSIS - General Fund (101)

	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2020	2020 Budget	YTD Uncollected Balance	% Collected	YTD 2021 H/(L) YTD 2020	% H/(L)	
Beginning Fund Balance	\$ 2,289,899	\$ 2,289,899			\$ 1,649,717	\$ 1,649,717					
REVENUE											
Taxes	Property Taxes	\$ 700,796	\$ 1,337,270	\$ 636,474	52.40%	\$ 587,127	\$ 1,060,188	\$ 473,061	55.38%	\$ 113,669	19.36%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Taxes	\$ 700,796	\$ 1,337,270	\$ 636,474	52.40%	\$ 587,127	\$ 1,060,188	\$ 473,061	55.38%	\$ 113,669	19.36%
Intergovernmental	State-Shared Revenues	\$ 171,167	\$ 247,978	\$ 76,811	69.02%	\$ 141,132	\$ 220,756	\$ 79,624	63.93%	\$ 30,034	21.28%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 171,167	\$ 247,978	\$ 76,811	69.02%	\$ 141,132	\$ 220,756	\$ 79,624	63.93%	\$ 30,034	21.28%
Charges for Service	General Government Fees	\$ 80,156	\$ 75,250	\$ (4,906)	106.52%	\$ 57,998	\$ 72,750	\$ 14,752	79.72%	\$ 22,158	38.21%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	88,336	190,000	101,664	46.49%	91,507	190,000	98,493	48.16%	(3,170)	-3.46%
	Total Charges for Service	\$ 168,492	\$ 265,250	\$ 96,758	63.52%	\$ 149,504	\$ 262,750	\$ 113,246	56.90%	\$ 18,988	12.70%
Fines & Forfeitures	Mayor's Court	\$ 38,417	\$ 102,750	\$ 64,333	37.39%	\$ 35,660	\$ 71,343	\$ 35,683	49.98%	\$ 2,756	7.73%
	Other Fines & Forfeitures	-	100	100	0.00%	-	100	100	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ 38,417	\$ 102,850	\$ 64,433	37.35%	\$ 35,660	\$ 71,443	\$ 35,783	49.91%	\$ 2,756	7.73%
Special Assessments	Special Assessments	464	2,500	2,037	18.54%	438	2,500	2,062	17.52%	25	5.82%
	Total Special Assessments	\$ 464	\$ 2,500	\$ 2,037	18.54%	\$ 438	\$ 2,500	\$ 2,062	17.52%	\$ 25	5.82%
Other Sources	Investment Income	\$ 10,326	\$ 29,100	\$ 18,774	35.48%	\$ 18,834	\$ 30,000	\$ 11,166	62.78%	\$ (8,508)	-45.17%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	23,345	21,500	(1,845)	108.58%	33,739	46,500	12,761	72.56%	(10,394)	-30.81%
	Total Other Sources	\$ 33,671	\$ 50,600	\$ 16,929	66.54%	\$ 52,573	\$ 76,500	\$ 23,927	68.72%	\$ (18,902)	-35.95%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 1,113,006	\$ 2,006,448	\$ 893,442	55.47%	\$ 966,435	\$ 1,694,137	\$ 727,702	57.05%	\$ 146,571	15.17%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 1,113,006	\$ 2,006,448	\$ 893,442	55.47%	\$ 966,435	\$ 1,694,137	\$ 727,702	57.05%	\$ 146,571	15.17%

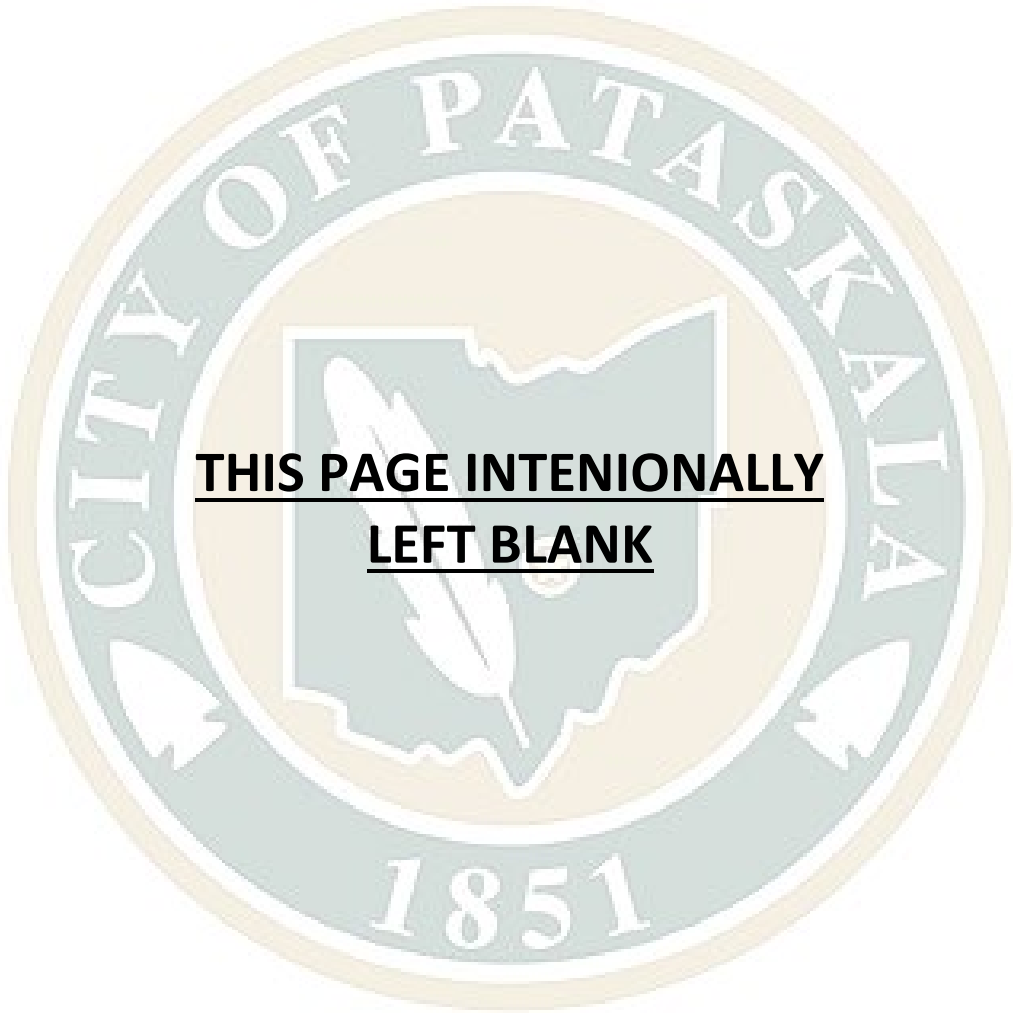
	YTD 2021	2021 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2020	YTD 2021 H/(L) YTD 2020	% H/(L)	
EXPENDITURE & ENCUMBRANCES											
Salary & Related	\$ 393,565	\$ 832,257	\$ 438,692	52.71%	\$ 81,972	\$ 356,720	42.86%	\$ 390,561	\$ 3,004	0.77%	
Contractual Services	282,976	732,776	449,800	61.38%	226,752	223,048	30.44%	281,839	1,137	0.40%	
General Operating	140,377	468,190	327,813	70.22%	143,685	184,127	39.33%	200,723	(60,346)	-30.06%	
Capital Outlay	21,812	33,800	11,988	35.47%	175	11,813	34.95%	9,784	12,028	122.94%	
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
Transfers & Advances	100,000	100,000	-	0.00%	-	-	0.00%	95,000	5,000	5.26%	
	Grand Total Expenditures	\$ 938,730	\$ 2,167,023	\$ 1,228,293	56.68%	\$ 452,584	\$ 775,708	35.80%	\$ 977,906	\$ (39,176)	-4.01%
Adjustments:											
	- Interfund transfers & advances	\$ (100,000)	\$ (100,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (95,000)	\$ (5,000)	5.26%
	Total Adjustments	\$ (100,000)	\$ (100,000)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (95,000)	\$ (5,000)	5.26%
	Adjusted Grand Total Expenditures	\$ 838,730	\$ 2,067,023	\$ 1,228,293	59.42%	\$ 452,584	\$ 775,708	37.53%	\$ 882,906	\$ (44,176)	-5.00%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 2,464,175	\$ 2,129,325	98.26%	\$ 2,011,591			\$ 1,638,246	\$ 825,929	50.42%	

CITY OF PATASKALA, OHIO
 2021 REVENUE BUDGET ANALYSIS - General Fund (101)
 THROUGH JULY 31, 2021

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
101 - General Fund	\$ 1,113,005.85	\$ 2,006,448.00	\$ 893,442.15	\$ 1,781,448.00	\$ 225,000.00
Taxes	\$ 700,795.60	\$ 1,337,270.00	\$ 636,474.40	\$ 1,164,770.00	\$ 172,500.00
Property Taxes	\$ 700,795.60	\$ 1,337,270.00	\$ 636,474.40	\$ 1,164,770.00	\$ 172,500.00
Intergovernmental	\$ 171,166.74	\$ 247,978.00	\$ 76,811.26	\$ 207,978.00	\$ 40,000.00
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 171,166.74	\$ 247,978.00	\$ 76,811.26	\$ 207,978.00	\$ 40,000.00
Charges for Service	\$ 168,492.27	\$ 265,250.00	\$ 96,757.73	\$ 252,750.00	\$ 12,500.00
General Government Fees	\$ 80,155.78	\$ 75,250.00	\$ (4,905.78)	\$ 62,750.00	\$ 12,500.00
Other Service Charges	\$ 88,336.49	\$ 190,000.00	\$ 101,663.51	\$ 190,000.00	\$ -
Fines & Forfeitures	\$ 38,416.62	\$ 102,850.00	\$ 64,433.38	\$ 102,850.00	\$ -
Mayor's Court	\$ 38,416.62	\$ 102,750.00	\$ 64,333.38	\$ 102,750.00	\$ -
Other Fines & Forfeitures	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ -
Special Assessments	\$ 463.50	\$ 2,500.00	\$ 2,036.50	\$ 2,500.00	\$ -
Special Assessments	\$ 463.50	\$ 2,500.00	\$ 2,036.50	\$ 2,500.00	\$ -
Miscellaneous Revenue	\$ 33,671.12	\$ 50,600.00	\$ 16,928.88	\$ 50,600.00	\$ -
Investment Income	\$ 10,325.94	\$ 29,100.00	\$ 18,774.06	\$ 29,100.00	\$ -
Other Miscellaneous Revenue	\$ 23,345.18	\$ 21,500.00	\$ (1,845.18)	\$ 21,500.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,113,005.85	\$ 2,006,448.00	\$ 893,442.15	\$ 1,781,448.00	\$ 225,000.00

CITY OF PATASKALA, OHIO
 2021 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH JULY 31, 2021

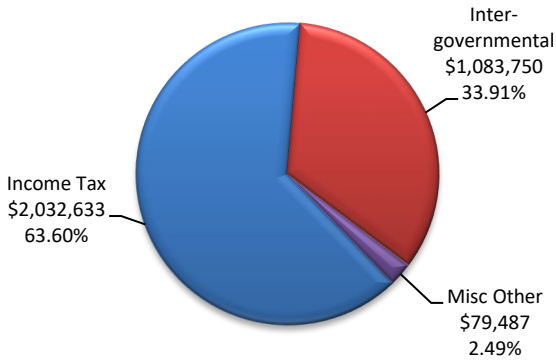
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
101 - General Fund	\$ 938,730.05	\$ 452,584.13	\$ 2,167,022.55	\$ 775,708.37	\$ 1,997,311.00	\$ 163,311.55	\$ 6,400.00
General Government	\$ 376,285.64	\$ 200,639.14	\$ 974,621.01	\$ 397,696.23	\$ 882,632.00	\$ 91,989.01	\$ -
Salary & Related	\$ 195,211.28	\$ 44,822.68	\$ 441,026.26	\$ 200,992.30	\$ 427,624.00	\$ 13,402.26	\$ -
Contractual Services	\$ 155,436.60	\$ 99,551.96	\$ 361,399.22	\$ 106,410.66	\$ 318,650.00	\$ 42,749.22	\$ -
General Operating	\$ 25,637.76	\$ 56,264.50	\$ 172,195.53	\$ 90,293.27	\$ 136,358.00	\$ 35,837.53	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 112,285.39	\$ 95,000.37	\$ 317,615.79	\$ 110,330.03	\$ 299,656.00	\$ 17,959.79	\$ -
Salary & Related	\$ 52,573.20	\$ 14,195.42	\$ 102,543.69	\$ 35,775.07	\$ 101,306.00	\$ 1,237.69	\$ -
Contractual Services	\$ 58,846.86	\$ 79,858.60	\$ 207,469.60	\$ 68,764.14	\$ 191,100.00	\$ 16,369.60	\$ -
General Operating	\$ 865.33	\$ 946.35	\$ 7,602.50	\$ 5,790.82	\$ 7,250.00	\$ 352.50	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive & Legislative	\$ 97,078.83	\$ 20,716.20	\$ 207,822.29	\$ 90,027.26	\$ 200,670.00	\$ 7,152.29	\$ -
Salary & Related	\$ 87,362.89	\$ 11,423.24	\$ 161,824.56	\$ 63,038.43	\$ 160,420.00	\$ 1,404.56	\$ -
Contractual Services	\$ 3,846.04	\$ 3,047.07	\$ 13,719.98	\$ 6,826.87	\$ 9,500.00	\$ 4,219.98	\$ -
General Operating	\$ 5,869.90	\$ 6,245.89	\$ 32,277.75	\$ 20,161.96	\$ 30,750.00	\$ 1,527.75	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance	\$ 49,689.08	\$ 11,617.94	\$ 116,483.47	\$ 55,176.45	\$ 106,633.00	\$ 7,450.47	\$ 2,400.00
Salary & Related	\$ 21,486.29	\$ 4,296.03	\$ 52,102.68	\$ 26,320.36	\$ 48,078.00	\$ 1,624.68	\$ 2,400.00
Contractual Services	\$ 23,257.19	\$ 4,254.58	\$ 40,522.75	\$ 13,010.98	\$ 36,115.00	\$ 4,407.75	\$ -
General Operating	\$ 4,945.60	\$ 3,067.33	\$ 23,858.04	\$ 15,845.11	\$ 22,440.00	\$ 1,418.04	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 166,671.55	\$ 117,463.96	\$ 376,019.87	\$ 91,884.36	\$ 338,900.00	\$ 37,119.87	\$ -
Salary & Related	\$ 212.00	\$ 88.00	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ -
Contractual Services	\$ 41,589.11	\$ 40,039.61	\$ 109,664.10	\$ 28,035.38	\$ 101,000.00	\$ 8,664.10	\$ -
General Operating	\$ 103,058.44	\$ 77,161.35	\$ 232,255.77	\$ 52,035.98	\$ 207,000.00	\$ 25,255.77	\$ -
Capital Outlay	\$ 21,812.00	\$ 175.00	\$ 33,800.00	\$ 11,813.00	\$ 30,600.00	\$ 3,200.00	\$ -
Recreational Programming	\$ 36,719.56	\$ 7,146.52	\$ 74,460.12	\$ 30,594.04	\$ 68,820.00	\$ 1,640.12	\$ 4,000.00
Salary & Related	\$ 36,719.56	\$ 7,146.52	\$ 74,460.12	\$ 30,594.04	\$ 68,820.00	\$ 1,640.12	\$ 4,000.00
Transfers & Advances	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	\$ -
Transfers & Advances	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	\$ -
Grand Total	\$ 938,730.05	\$ 452,584.13	\$ 2,167,022.55	\$ 775,708.37	\$ 1,997,311.00	\$ 163,311.55	\$ 6,400.00



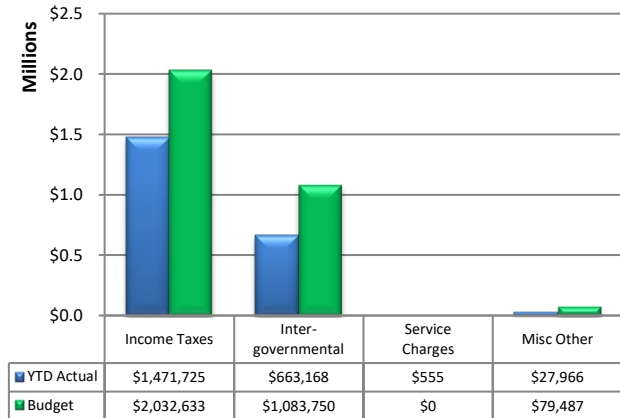
Street Fund (201)

Revenue – The Street Fund has a 2021 revenue budget of approximately \$3.20 million with the fund’s primary revenue sources being income taxes and intergovernmental revenues. On a year to-date basis, the Street fund has been credited with total revenue of approximately \$2.16 million, which represents 67.69% of the full-year budget. Total revenue to-date is up by \$420.3 thousand (24.12%) from the same seven-month period in 2020.

Street Fund Revenue Budget by Source

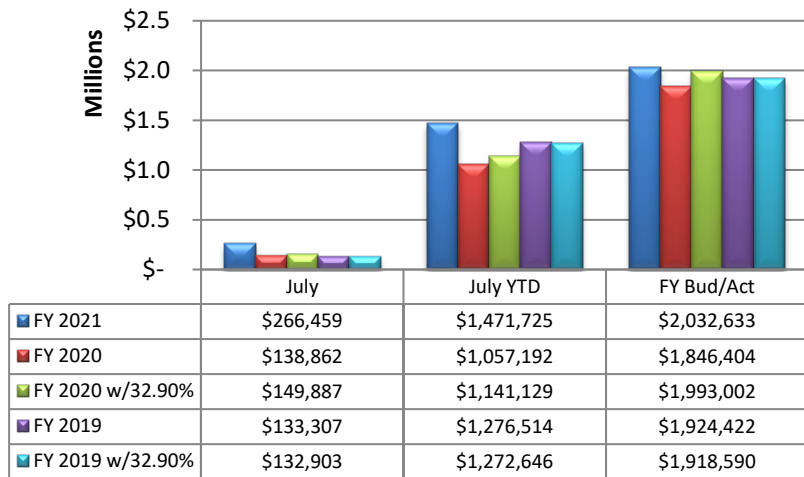


Street Fund Revenue Budget vs YTD Actual



Income tax collections in July were \$266.5 thousand and represent 13.11% of the 2021 budget. Collections were up by \$127.6 thousand (91.89%) when compared to the same period in 2020. It’s important to remember that the COVID-19 revenue impact began in April 2020. Compared to July 2019 (pre-COVID19 impact), collections were \$133.2 thousand (95.89%) higher. Year to date income tax revenues credited to the fund are \$1.47 million and represent 72.40% of budget. In comparison, collections through July 2020 were \$1.06 million, and were equal to 57.26% of the 2020 full-year collections. In 2019, the rate was equal to 66.33% of full-year collections. The increase in the fund’s 2021 allocation rate from 30.48% to 32.90% had the effect of increasing the revenue credited to the fund by \$91.7 thousand. The increased level of total collections through July resulted in an increase of \$322.8 thousand. The net impact of these variances is the overall increase in fund revenue of \$414.5 thousand. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage not been modified. Taking the different allocation rates into consideration, the fund would have received \$330.6 thousand (28.97%) more in 2021 than 2020 had the

Income Tax Collections - Street Fund

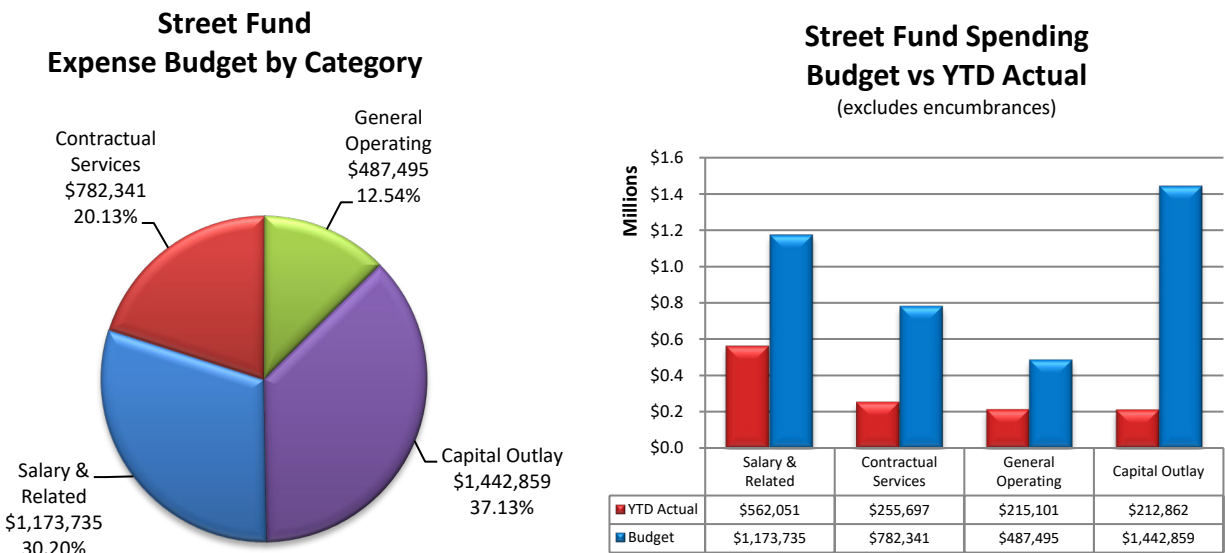


allocation rate not been changed, and collections would have been \$199.1 thousand (15.64%) higher than 2019 collections.

Intergovernmental revenues in the Street fund are budgeted at \$1.08 million and represent 33.91% of the fund’s revenue budget. They reflect funding received by the city from the federal, state and county governments. This category is comprised of state-shared (e.g., permissive) taxes, and grants/loans from other governmental agencies. On a year to-date basis, the city has received \$663.2 thousand in this category (61.19% of budget) which is up by \$49.9 thousand (8.14%) from the same seven-month period in 2020.

The other category, Other Sources, is budgeted at \$79.5 thousand and represents only 2.49% of the total fund revenue budget. To date, the city has received \$28.0 thousand (35.18% of budget) and is down by \$44.2 thousand (61.23%) from the same seven-month period in 2020.

Expenditures – The Street fund has a total appropriated expenditure budget for 2021 of approximately \$3.89 million. Total spending through July 31 was \$1.25 million and is equal to 32.05% of budget. The lower than anticipated spending rate is the result of below budget spending in all budget categories. Including encumbrances of \$500.8 thousand in the total (but excluding transfers) results in total fund spending equal to 47.96% of budget. Compared to year to-date 2020 (and excluding transfers), the total is down by \$1.37 million (52.30%) and is primarily the result of paying invoices from 2018 construction projects in January 2020 which didn’t recur in 2021.

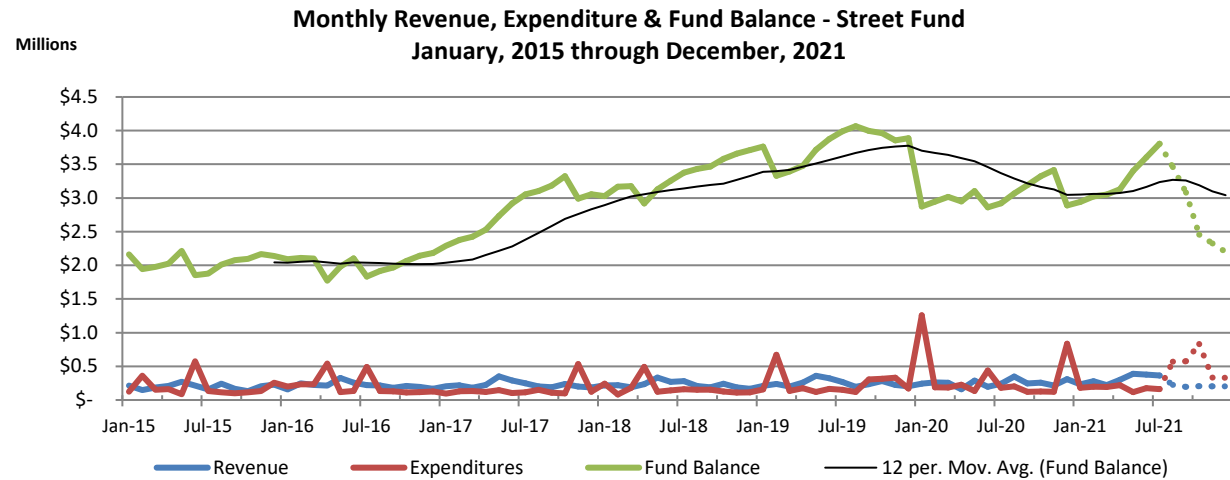


Spending on capital projects and equipment is the largest expense category in the Street fund with a 2021 budget of \$1.44 million, or 37.13% of the fund’s budget. The budget provides funding for street and roadway infrastructure maintenance and related equipment. Spending through July 31 was \$212.9 thousand, or 14.75% of budget. The positive variance to budget is the result of planned infrastructure improvement projects that won’t begin until mid-year or later. Including encumbrances (e.g., purchase orders) in the total results in a spending commitment equal to \$298.9 thousand, or 20.72% of budget.

Salaries, wages and other employee-related costs represents the next major expense category in the Street Fund with a 2021 budget of \$1.17 million, or 30.20% of the fund’s budget. Spending through July 31 was \$562.1 thousand, or 47.89% of budget. The positive budget variance (\$122.6 thousand below budget) is primarily the result of there being two (2) open crew leader positions, and very little spending on conferences, training and related travel due to the COVID-19 pandemic.

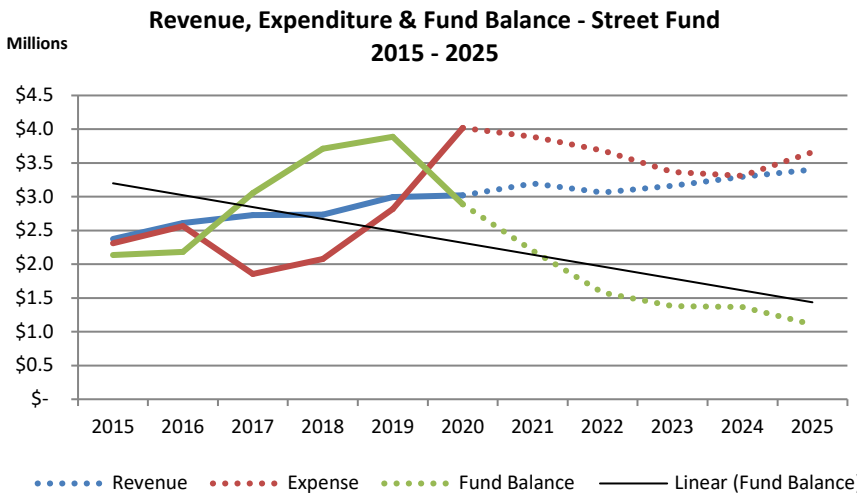
General operating expenditures is another significant expense category for the Street fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2021 budget of \$487.5 thousand, or 12.54% of the fund’s budget. Spending through July 31 was \$215.1 thousand, or 44.12% of budget. Including encumbrances in the calculation, total spending is \$310.3 thousand, or 63.65% of the budget. Spending in this category is down by approximately \$2.3 thousand (1.07%) when compared to the same seven-month period in 2020.

Fund Balance – The Street fund is the primary operating account for the city from which expenses associated with the maintenance of the city’s streets, roads and rights-of-way are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to stabilize fluctuations in revenues, or periods of greater than typical spending. Evaluating the fund balance, revenues, and expenses is a valuable exercise, in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).



The chart above plots revenue, expenditures and fund balance monthly since January 2015. The solid color lines represent actual numbers, and the dotted lines represent future projections. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed trend of the fund balance over time. The expense spikes, particularly in February 2019, January 2020 and December 2020 are the result of paying high-dollar invoices related to construction projects. Other than those items, revenues and spending have been closely matched.

Since January 2015, revenues have generally equaled or exceeded expenses, except for large-dollar progress payments on capital improvement projects. In 2021, however, the fund balance is projected to decline by \$690.6 thousand (23.90%) due to planned roadway and infrastructure improvement projects expected to be completed in 2021. This balance represents a carryover ratio of



56.58% which is above the 25-35% target per city policy.

As you can see from chart at the bottom of the previous page, which has been updated with the proposed 2021 budget data through 2025, the balance of the Street fund increased significantly from 2016 – 2019 but dramatically declined in 2020 due to increased approved capital spending. However, current projections also call for the fund balance to continue to decline in 2021. From 2022 and beyond, the fund balance remains somewhat stable between \$1.11 million and \$1.59 million. The 2025 year-end carryover balance is currently projected to be 30.26% of planned spending which is at mid-point of the policy range.

CITY OF PATASKALA, OHIO
JULY 2021 YTD ANALYSIS - Street Fund (201)

		YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2020	2020 Budget	YTD Uncollected Balance	% Collected	YTD 2021 H/(L) YTD 2020	% H/(L)
Beginning Fund Balance		\$ 2,889,341	\$ 2,889,341			\$ 3,887,764	\$ 3,887,764				
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	1,471,725	2,032,633	560,908	72.40%	1,057,192	1,334,010	276,818	79.25%	414,533	39.21%
	Total Taxes	\$ 1,471,725	\$ 2,032,633	\$ 560,908	72.40%	\$ 1,057,192	\$ 1,334,010	\$ 276,818	79.25%	\$ 414,533	39.21%
Intergovernmental	State-Shared Revenues	\$ 663,168	\$ 1,083,750	\$ 420,582	61.19%	\$ 613,239	\$ 1,054,000	\$ 440,761	58.18%	\$ 49,930	8.14%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 663,168	\$ 1,083,750	\$ 420,582	61.19%	\$ 613,239	\$ 1,054,000	\$ 440,761	58.18%	\$ 49,930	8.14%
Charges for Service	General Government Fees	\$ 555	\$ -	\$ (555)	100.00%	\$ 495	\$ -	\$ (495)	100.00%	\$ 60	12.12%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 555	\$ -	\$ (555)	100.00%	\$ 495	\$ -	\$ (495)	100.00%	\$ 60	12.12%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 13,722	\$ 49,487	\$ 35,765	27.73%	\$ 39,117	\$ 51,018	\$ 11,901	76.67%	\$ (25,394)	-64.92%
	Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	14,244	30,000	15,756	47.48%	33,025	37,500	4,476	88.07%	(18,780)	-56.87%
	Total Other Sources	\$ 27,966	\$ 79,487	\$ 51,521	35.18%	\$ 72,141	\$ 88,518	\$ 16,377	81.50%	\$ (44,175)	-61.23%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 2,163,415	\$ 3,195,870	\$ 1,032,455	67.69%	\$ 1,743,067	\$ 2,476,528	\$ 733,461	70.38%	\$ 420,347	24.12%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 2,163,415	\$ 3,195,870	\$ 1,032,455	67.69%	\$ 1,743,067	\$ 2,476,528	\$ 733,461	70.38%	\$ 420,347	24.12%

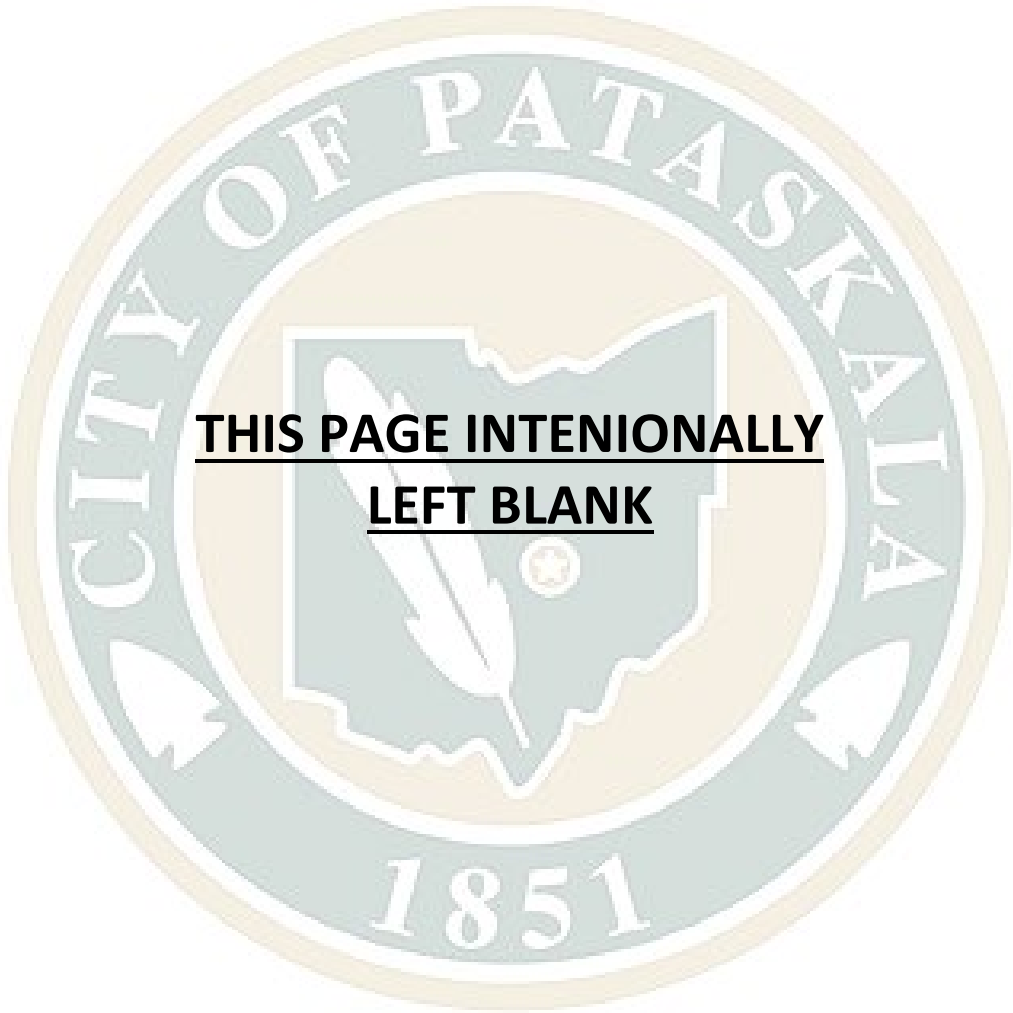
		YTD 2021	2021 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2020	YTD 2021 H/(L) YTD 2020	% H/(L)
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ 562,051	\$ 1,173,735	\$ 611,683	52.11%	\$ 119,645	\$ 492,039	41.92%	\$ 535,607	\$ 26,444	4.94%
	Contractual Services	255,697	782,341	526,644	67.32%	199,959	326,685	41.76%	349,252	(93,555)	-26.79%
	General Operating	215,101	487,495	272,394	55.88%	95,171	177,222	36.35%	217,437	(2,337)	-1.07%
	Capital Outlay	212,862	1,442,859	1,229,998	85.25%	86,050	1,143,948	79.28%	1,509,370	(1,296,509)	-85.90%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Grand Total Expenditures	\$ 1,245,710	\$ 3,886,429	\$ 2,640,719	67.95%	\$ 500,825	\$ 2,139,894	55.06%	\$ 2,611,667	\$ (1,365,956)	-52.30%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 1,245,710	\$ 3,886,429	\$ 2,640,719	67.95%	\$ 500,825	\$ 2,139,894	55.06%	\$ 2,611,667	\$ (1,365,956)	-52.30%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 3,807,045	\$ 2,198,782			\$ 3,306,220			\$ 3,019,164	\$ 787,881	26.10%
			56.58%								

CITY OF PATASKALA, OHIO
 2021 REVENUE BUDGET ANALYSIS - Street Fund (201)
 THROUGH JULY 31, 2021

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
201 - Street Fund	\$ 2,163,414.55	\$ 3,195,870.00	\$ 1,032,455.45	\$ 3,080,816.00	\$ 115,054.00
Taxes	\$ 1,471,724.78	\$ 2,032,633.00	\$ 560,908.22	\$ 1,917,579.00	\$ 115,054.00
Income Taxes	\$ 1,471,724.78	\$ 2,032,633.00	\$ 560,908.22	\$ 1,917,579.00	\$ 115,054.00
Intergovernmental	\$ 663,168.40	\$ 1,083,750.00	\$ 420,581.60	\$ 1,083,750.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 663,168.40	\$ 1,083,750.00	\$ 420,581.60	\$ 1,083,750.00	\$ -
Charges for Service	\$ 555.00	\$ -	\$ (555.00)	\$ -	\$ -
General Government Fees	\$ 555.00	\$ -	\$ (555.00)	\$ -	\$ -
Miscellaneous Revenue	\$ 27,966.37	\$ 79,487.00	\$ 51,520.63	\$ 79,487.00	\$ -
Investment Income	\$ 13,722.21	\$ 49,487.00	\$ 35,764.79	\$ 49,487.00	\$ -
Other Miscellaneous Revenue	\$ 14,244.16	\$ 30,000.00	\$ 15,755.84	\$ 30,000.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 2,163,414.55	\$ 3,195,870.00	\$ 1,032,455.45	\$ 3,080,816.00	\$ 115,054.00

CITY OF PATASKALA, OHIO
 2021 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH JULY 31, 2021

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
201 - Street Fund	\$ 1,245,710.48	\$ 500,825.48	\$ 3,886,429.46	\$ 2,139,893.50	\$ 2,945,396.00	\$ 390,033.46	\$ 551,000.00
General Government	\$ 209,508.59	\$ 108,334.87	\$ 515,613.57	\$ 197,770.11	\$ 339,618.00	\$ 115,995.57	\$ 60,000.00
Salary & Related	\$ 41,483.11	\$ 9,032.84	\$ 77,012.10	\$ 26,496.15	\$ 74,118.00	\$ 2,894.10	\$ -
Contractual Services	\$ 166,491.78	\$ 98,947.03	\$ 428,494.96	\$ 163,056.15	\$ 255,500.00	\$ 112,994.96	\$ 60,000.00
General Operating	\$ 1,533.70	\$ 355.00	\$ 10,106.51	\$ 8,217.81	\$ 10,000.00	\$ 106.51	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 22,481.00	\$ 26,677.00	\$ 62,658.00	\$ 13,500.00	\$ 52,000.00	\$ 10,658.00	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 22,481.00	\$ 26,677.00	\$ 62,658.00	\$ 13,500.00	\$ 52,000.00	\$ 10,658.00	\$ -
Finance	\$ 147,332.80	\$ 7,566.16	\$ 238,015.93	\$ 83,116.97	\$ 221,147.00	\$ 10,868.93	\$ 6,000.00
Salary & Related	\$ 52,453.05	\$ 4,066.02	\$ 101,755.43	\$ 45,236.36	\$ 94,315.00	\$ 1,440.43	\$ 6,000.00
Contractual Services	\$ 17,113.96	\$ 3,209.52	\$ 25,543.50	\$ 5,220.02	\$ 16,115.00	\$ 9,428.50	\$ -
General Operating	\$ 77,765.79	\$ 290.62	\$ 110,717.00	\$ 32,660.59	\$ 110,717.00	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 10,230.10	\$ 4,867.61	\$ 24,472.71	\$ 9,375.00	\$ 24,000.00	\$ 472.71	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Operating	\$ 10,230.10	\$ 4,867.61	\$ 24,472.71	\$ 9,375.00	\$ 24,000.00	\$ 472.71	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Service	\$ 856,157.99	\$ 353,379.84	\$ 3,045,669.25	\$ 1,836,131.42	\$ 2,308,631.00	\$ 252,038.25	\$ 485,000.00
Salary & Related	\$ 468,115.11	\$ 106,545.95	\$ 994,967.20	\$ 420,306.14	\$ 966,331.00	\$ 28,636.20	\$ -
Contractual Services	\$ 49,610.14	\$ 71,125.68	\$ 265,644.57	\$ 144,908.75	\$ 234,500.00	\$ 31,144.57	\$ -
General Operating	\$ 125,571.22	\$ 89,658.21	\$ 342,198.42	\$ 126,968.99	\$ 337,000.00	\$ 5,198.42	\$ -
Capital Outlay	\$ 212,861.52	\$ 86,050.00	\$ 1,442,859.06	\$ 1,143,947.54	\$ 770,800.00	\$ 187,059.06	\$ 485,000.00
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,245,710.48	\$ 500,825.48	\$ 3,886,429.46	\$ 2,139,893.50	\$ 2,945,396.00	\$ 390,033.46	\$ 551,000.00

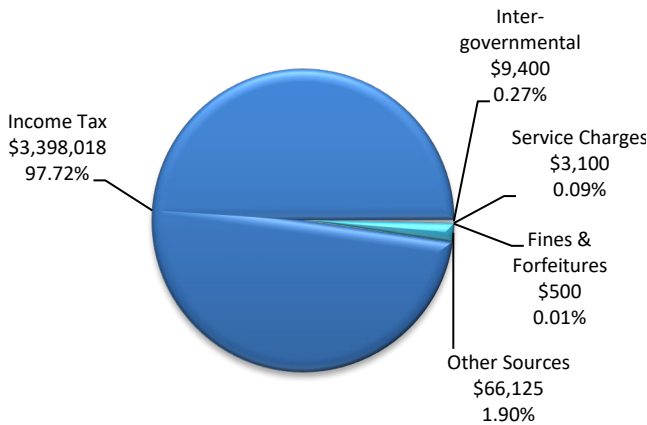


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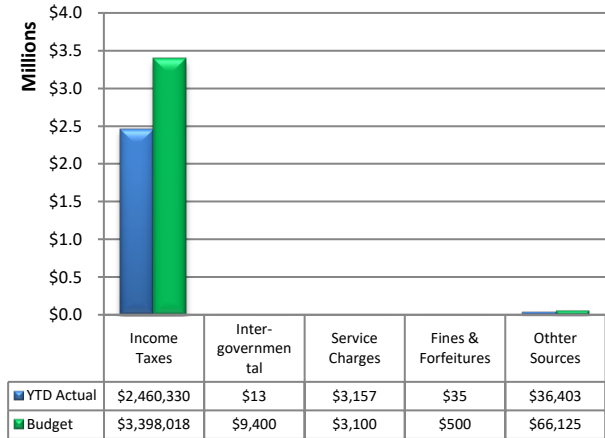
Police Fund (208)

Revenue – The fund’s primary revenue sources are income taxes and other sources, and it has a 2021 total revenue budget of \$3.48 million. On a year to-date basis, the Police Fund has been credited with total revenue of approximately \$2.50 million, which represents 71.90% of budget. Total revenue to-date is \$498.8 thousand (24.93%) higher than that collected during the same seven-month period in 2020. The primary cause of the increase is the result of the fund receiving more income tax revenue in 2021 than in 2020.

Police Fund Revenue Budget by Source



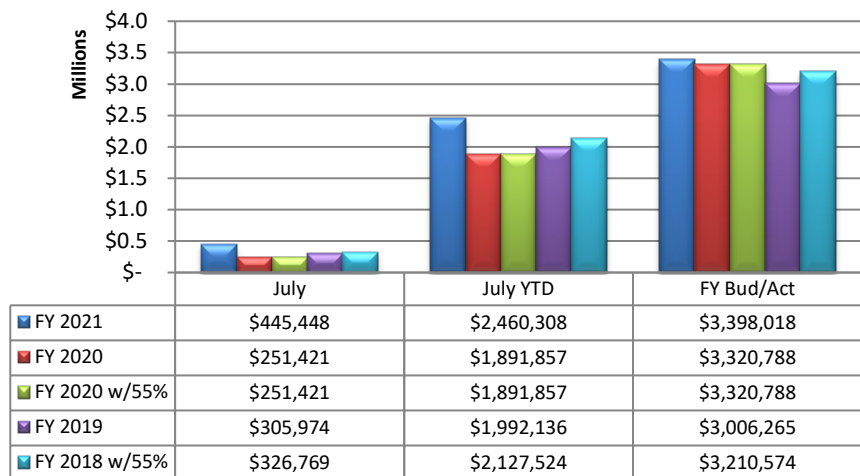
Police Fund Revenue Budget vs YTD Actual



Income tax collections in July were \$445.4 thousand and represent 13.11% of the 2021 budget. Collections are up by \$194.0 thousand (77.17%) when compared to the same period in 2020. It’s important to remember that the COVID-19 revenue impact began in April 2020. Compared to July 2019 (pre-COVID19 impact), collections were \$139.5 thousand (45.58%) higher. Year to date income tax revenues credited to the fund are \$2.46 million and represent 72.40% of budget.

In comparison, collections through July 2020 were \$1.89 million, and reflected 56.97% of the 2020 full-year collections. In 2019, the rate was equal to 66.27% of full-year collections. The increase in the fund’s 2021 allocation rate from 54.63% to 55.0% had the effect of increasing the revenue credited to the fund by \$16.4 thousand. The increased level of total collections through July

Income Tax Collections - Police Fund



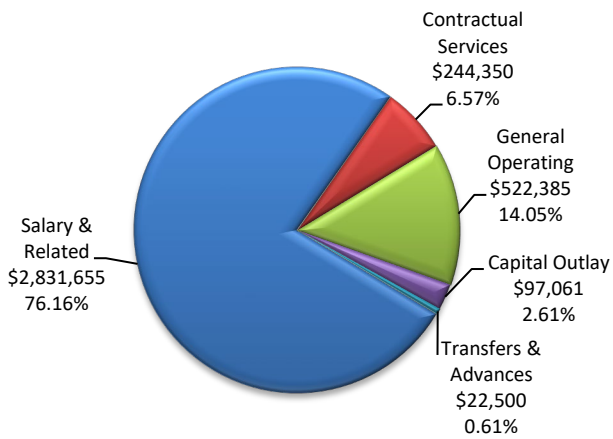
resulted in an increase of \$552.1 thousand. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage not been modified. Taking the different allocation rates into consideration, the fund would have been \$568.5 thousand (30.05%) higher in

2021 as in 2020 had the allocation rate not been changed, and collections would have been \$332.8 thousand (15.64%) higher than the 2019 collections.

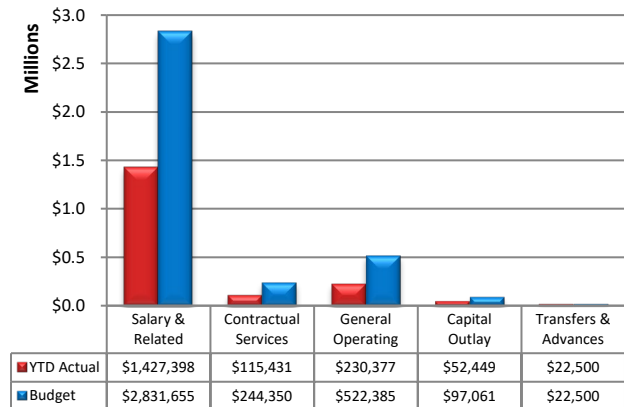
The other significant revenue category, Other Sources, is budgeted at \$66.1 thousand, and represents only 1.90% of the total fund revenue budget. To date, the city has received \$36.4 thousand (55.05% of budget) and is down by \$71.0 thousand (66.10%) from the same seven-month period in 2020.

Expenditures – The Police fund has a total appropriated expenditure budget for 2021 of approximately \$3.72 million. Total spending through July 31 is approximately \$1.85 million and is equal to 49.71% of budget. Excluding interfund transfers of \$22.5 thousand, total spending is equal to 49.40% of budget. Including encumbrances (e.g., purchase orders) of \$415.8 thousand in the total results in total spending equal to 60.66% of budget. Compared to the same seven-month period in 2020 (and excluding transfers), the total is down by \$43.7 thousand (2.34%) and is the result of reduced spending on capital equipment and reduced spending on wages and employee benefits, partially offset by increased spending on general operating (materials, supplies, etc.).

**Police Fund
Expense Budget by Category**



**Police Fund Spending
Budget vs YTD Actual**
(excludes encumbrances)



Salaries, wages and other employee-related costs represent the largest expense category with a 2021 budget of \$2.83 million, or 76.16% of the fund’s budget. Spending through July 31 was \$1.43 million, or 50.41% of budget. The positive budget variance (\$224.3 thousand below budget) is primarily the result of open positions, and very little spending on conferences, training and related travel due to the COVID-19 pandemic. Spending in this category is down by \$42.7 thousand (2.91%) from the level in 2020 and is primarily the result of open positions.

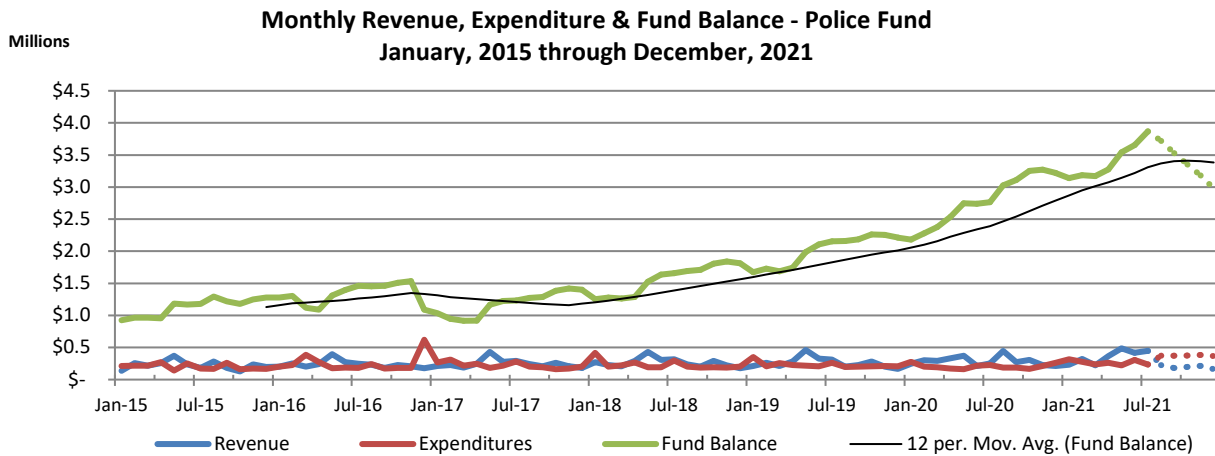
General operating expenditures is the next major expense category in the Police fund. It combines a number of other basic types of expenditures including supplies, equipment, utilities and other miscellaneous expenses. It has a 2021 budget of \$522.4 thousand, or 14.05% of the total fund expenditure budget. Year to-date spending in this category is \$230.4 thousand, or 44.10% of budget and is up by \$22.4 thousand (10.76%) from the same seven-month period in 2020.

Spending on capital equipment is another significant expense category in the Police fund. The 2021 budget in this category is \$97.1 thousand (2.61% of budget) and provides funding for the acquisition of Police cruisers, law enforcement-related equipment and other capital improvements. Year to-date spending in this category is \$52.4 thousand (54.04% of budget) and is down by \$22.3 thousand (29.86%) from the same

seven-month period in 2020.

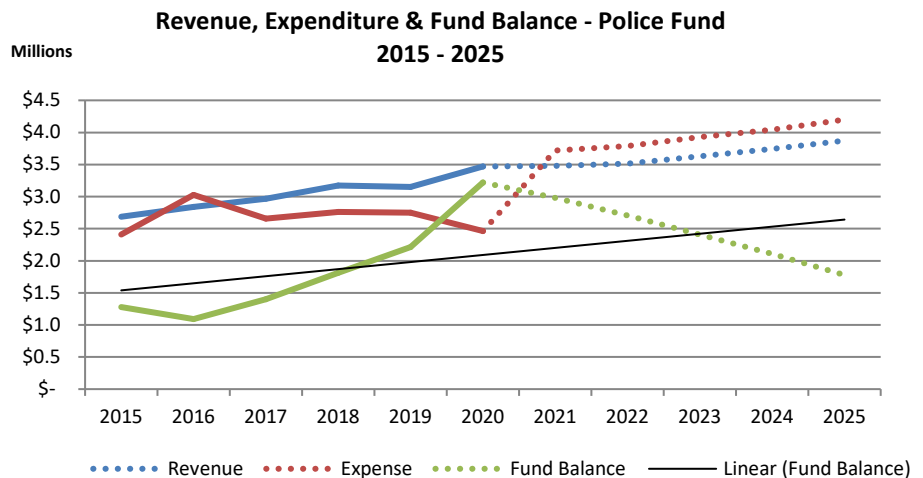
The approved 2021 budget in the Police fund includes an interfund transfer of \$22.5 thousand. The purpose of the transfer is to provide funding to the Debt Service (401) fund to meet the department’s financial obligations on the LGIF loan for the construction of the MARCS tower. This transfer was completed during the month of January.

Fund Balance – The Police fund is the primary operating account for the city from which expenses associated with the operation of the city’s Police department are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to stabilize fluctuations in revenues or periods of greater than typical spending. Evaluating the fund balance, revenues, and expenses is a valuable exercise, in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).



The chart above plots monthly revenue, expenditures and fund balance since January 2015. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed trend of the fund balance over the time horizon of the chart.

As you can see from the chart above, the balance in the Police fund has been fluctuating up and down since January 2015 but has seen growth since early-2017. In general, revenues and expenditures have been closely matched. The spike in December 2016 spending was the interfund transfer of \$400,000 to the Capital Facilities fund related to the construction and outfitting of the new Police station.



Current projections called for the balance to decline in starting in 2021 and continuing to do so through

2025 (see chart at above right). However, the fund ended 2020 at a balance of \$3.22 million or \$1.25 million better than projected. The primary cause of the favorable balance was the fund receiving nearly \$700 thousand in CARES Act funding for Police wages. The carryover balance at this point reflects a reserve ratio of 80.73%. The fund is projected to decline annually through 2025 when it has a year-end balance of \$1.78 million, where it will have a 42.38% carryover balance. This is somewhat above the top-end of the 25-35% target range. The chart has been updated with the approved 2021 budget data through 2025.

CITY OF PATASKALA, OHIO
JULY 2021 YTD ANALYSIS - Police Fund (208)

	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2020	2020 Budget	YTD Uncollected Balance	% Collected	YTD 2021 H/(L) YTD 2020	% H/(L)	
Beginning Fund Balance	\$ 3,219,928	\$ 3,219,928			\$ 2,213,866	\$ 2,213,866					
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	2,460,330	3,398,018	937,688	72.40%	1,891,857	2,365,150	473,293	79.99%	568,473	30.05%
	Total Taxes	\$ 2,460,330	\$ 3,398,018	\$ 937,688	72.40%	\$ 1,891,857	\$ 2,365,150	\$ 473,293	79.99%	\$ 568,473	30.05%
Intergovernmental	State-Shared Revenues	\$ 13	\$ 9,400	\$ 9,387	0.14%	\$ -	\$ 9,200	\$ 9,200	0.00%	\$ 13	100.00%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	16,689	16,689	0.00%	-	0.00%
	Total Intergovernmental	\$ 13	\$ 9,400	\$ 9,387	0.14%	\$ -	\$ 25,889	\$ 25,889	0.00%	\$ 13	100.00%
Charges for Service	General Government Fees	\$ 3,157	\$ 3,100	\$ (57)	101.83%	\$ 1,807	\$ 3,100	\$ 1,293	58.28%	\$ 1,350	74.72%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 3,157	\$ 3,100	\$ (57)	101.83%	\$ 1,807	\$ 3,100	\$ 1,293	58.28%	\$ 1,350	74.72%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	35	500	465	7.00%	105	500	395	21.00%	(70)	-66.67%
	Total Fines, Licenses & Permits	\$ 35	\$ 500	\$ 465	7.00%	\$ 105	\$ 500	\$ 395	21.00%	\$ (70)	-66.67%
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 14,439	\$ 35,625	\$ 21,186	40.53%	\$ 27,507	\$ 37,500	\$ 9,993	73.35%	\$ (13,068)	-47.51%
	Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	21,964	30,500	8,536	72.01%	79,875	85,500	5,625	93.42%	(57,911)	-72.50%
	Total Other Sources	\$ 36,403	\$ 66,125	\$ 29,722	55.05%	\$ 107,381	\$ 123,000	\$ 15,619	87.30%	\$ (70,979)	-66.10%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 2,499,938	\$ 3,477,143	\$ 977,205	71.90%	\$ 2,001,150	\$ 2,517,639	\$ 516,489	79.49%	\$ 498,788	24.93%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 2,499,938	\$ 3,477,143	\$ 977,205	71.90%	\$ 2,001,150	\$ 2,517,639	\$ 516,489	79.49%	\$ 498,788	24.93%

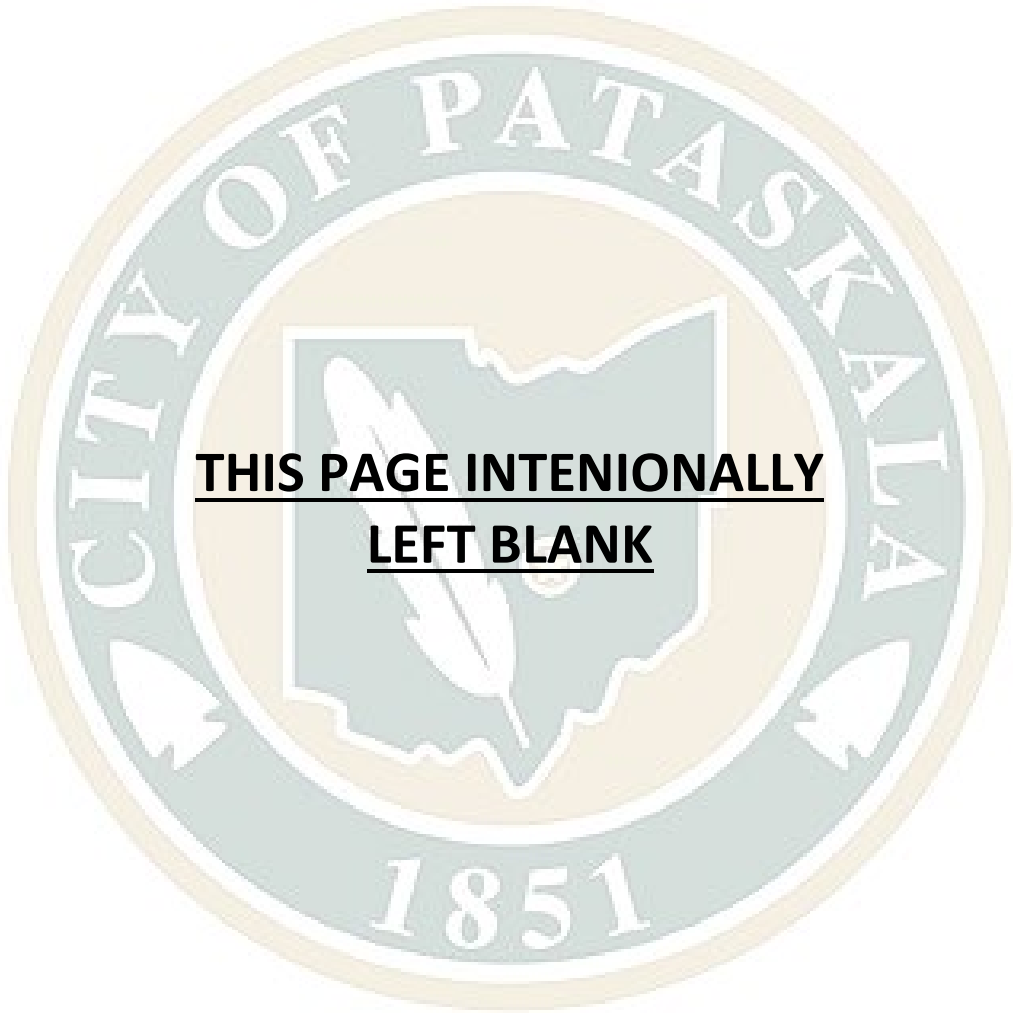
	YTD 2021	2021 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2020	YTD 2021 H/(L) YTD 2020	% H/(L)	
EXPENDITURE & ENCUMBRANCES											
Salary & Related	\$ 1,427,398	\$ 2,831,655	\$ 1,404,256	49.59%	\$ 246,115	\$ 1,158,141	40.90%	\$ 1,470,115	\$ (42,717)	-2.91%	
Contractual Services	115,431	244,350	128,919	52.76%	57,516	71,403	29.22%	116,473	(1,042)	-0.89%	
General Operating	230,377	522,385	292,008	55.90%	101,203	190,805	36.53%	207,990	22,387	10.76%	
Capital Outlay	52,449	97,061	44,613	45.96%	10,990	33,622	34.64%	74,776	(22,327)	-29.86%	
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
Transfers & Advances	22,500	22,500	-	0.00%	-	-	0.00%	22,500	-	0.00%	
	Grand Total Expenditures	\$ 1,848,155	\$ 3,717,950	\$ 1,869,795	50.29%	\$ 415,824	\$ 1,453,971	39.11%	\$ 1,891,855	\$ (43,700)	-2.31%
Adjustments:											
	- Interfund transfers & advances	\$ (22,500)	\$ (22,500)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (22,500)	\$ -	0.00%
	Total Adjustments	\$ (22,500)	\$ (22,500)	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (22,500)	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 1,825,655	\$ 3,695,450	\$ 1,869,795	50.60%	\$ 415,824	\$ 1,453,971	39.34%	\$ 1,869,355	\$ (43,700)	-2.34%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 3,871,711	\$ 2,979,121		\$ 3,455,887			\$ 2,323,160	\$ 1,548,551	66.66%	
			80.13%								

CITY OF PATASKALA, OHIO
 2021 REVENUE BUDGET ANALYSIS - Police Fund (208)
 THROUGH JULY 31, 2021

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
208 - Police Fund	\$ 2,499,937.73	\$ 3,477,143.00	\$ 977,205.27	\$ 3,314,803.00	\$ 162,340.00
Taxes	\$ 2,460,330.16	\$ 3,398,018.00	\$ 937,687.84	\$ 3,205,678.00	\$ 192,340.00
Income Taxes	\$ 2,460,330.16	\$ 3,398,018.00	\$ 937,687.84	\$ 3,205,678.00	\$ 192,340.00
Intergovernmental	\$ 13.05	\$ 9,400.00	\$ 9,386.95	\$ 9,400.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
Other Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 13.05	\$ 9,400.00	\$ 9,386.95	\$ 9,400.00	\$ -
Charges for Service	\$ 3,156.60	\$ 3,100.00	\$ (56.60)	\$ 3,100.00	\$ -
General Government Fees	\$ 3,156.60	\$ 3,100.00	\$ (56.60)	\$ 3,100.00	\$ -
Other Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	\$ 35.00	\$ 500.00	\$ 465.00	\$ 500.00	\$ -
Other Fines & Forfeitures	\$ 35.00	\$ 500.00	\$ 465.00	\$ 500.00	\$ -
Miscellaneous Revenue	\$ 36,402.92	\$ 66,125.00	\$ 29,722.08	\$ 96,125.00	\$ (30,000.00)
Investment Income	\$ 14,438.89	\$ 35,625.00	\$ 21,186.11	\$ 35,625.00	\$ -
Other Miscellaneous Revenue	\$ 21,964.03	\$ 30,500.00	\$ 8,535.97	\$ 60,500.00	\$ (30,000.00)
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 2,499,937.73	\$ 3,477,143.00	\$ 977,205.27	\$ 3,314,803.00	\$ 162,340.00

CITY OF PATASKALA, OHIO
 2021 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH JULY 31, 2021

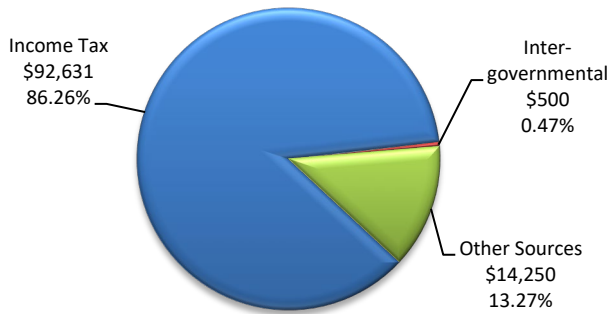
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
208 - Police Fund	\$ 1,848,154.90	\$ 415,824.03	\$ 3,717,949.98	\$ 1,453,971.05	\$ 3,551,345.00	\$ 154,304.98	\$ 12,300.00
General Government	\$ 43,127.61	\$ 4,553.77	\$ 107,079.15	\$ 59,397.77	\$ 105,000.00	\$ 2,079.15	\$ -
Salary & Related	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -
Contractual Services	\$ 43,127.61	\$ 4,213.77	\$ 94,559.15	\$ 47,217.77	\$ 92,500.00	\$ 2,059.15	\$ -
General Operating	\$ -	\$ 340.00	\$ 10,020.00	\$ 9,680.00	\$ 10,000.00	\$ 20.00	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court & Legal	\$ 28,224.00	\$ 20,267.83	\$ 55,491.83	\$ 7,000.00	\$ 52,000.00	\$ 3,491.83	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 28,224.00	\$ 20,267.83	\$ 55,491.83	\$ 7,000.00	\$ 52,000.00	\$ 3,491.83	\$ -
Finance	\$ 200,672.52	\$ 7,462.61	\$ 318,753.43	\$ 110,618.30	\$ 301,988.00	\$ 10,765.43	\$ 6,000.00
Salary & Related	\$ 52,453.05	\$ 4,064.02	\$ 101,753.43	\$ 45,236.36	\$ 94,315.00	\$ 1,438.43	\$ 6,000.00
Contractual Services	\$ 18,463.99	\$ 3,108.01	\$ 25,442.00	\$ 3,870.00	\$ 16,115.00	\$ 9,327.00	\$ -
General Operating	\$ 129,755.48	\$ 290.58	\$ 191,558.00	\$ 61,511.94	\$ 191,558.00	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 23,248.31	\$ 28,646.03	\$ 72,947.09	\$ 21,052.75	\$ 63,600.00	\$ 9,347.09	\$ -
Contractual Services	\$ 12,398.30	\$ 16,846.70	\$ 35,645.00	\$ 6,400.00	\$ 31,100.00	\$ 4,545.00	\$ -
General Operating	\$ 10,850.01	\$ 11,799.33	\$ 37,302.09	\$ 14,652.75	\$ 32,500.00	\$ 4,802.09	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police	\$ 1,530,382.46	\$ 354,893.79	\$ 3,141,178.48	\$ 1,255,902.23	\$ 3,006,257.00	\$ 128,621.48	\$ 6,300.00
Salary & Related	\$ 1,374,945.26	\$ 242,051.27	\$ 2,727,401.22	\$ 1,110,404.69	\$ 2,654,383.00	\$ 73,018.22	\$ -
Contractual Services	\$ 13,217.09	\$ 13,079.46	\$ 33,211.55	\$ 6,915.00	\$ 31,193.00	\$ 2,018.55	\$ -
General Operating	\$ 89,771.50	\$ 88,772.85	\$ 283,504.59	\$ 104,960.24	\$ 257,681.00	\$ 19,523.59	\$ 6,300.00
Capital Outlay	\$ 52,448.61	\$ 10,990.21	\$ 97,061.12	\$ 33,622.30	\$ 63,000.00	\$ 34,061.12	\$ -
Transfers & Advances	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ -
Transfers & Advances	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -	\$ -
Grand Total	\$ 1,848,154.90	\$ 415,824.03	\$ 3,717,949.98	\$ 1,453,971.05	\$ 3,551,345.00	\$ 154,304.98	\$ 12,300.00



Capital Improvements Fund (301)

Revenue – The Capital Improvements Fund has a 2021 revenue budget of approximately \$107.4 thousand. The fund’s primary revenue sources are income taxes and interfund transfers. On a year to-date basis, the Capital Improvements fund has been credited with total revenue of approximately \$74.0 thousand, which represents 68.89% of budget. The seven-month total is higher than budget and is due to better than budget income tax collections. The fund is slated to receive a 1.50% allocation of income tax revenues in 2021, which is down from the 1.75% allocation rate to the fund in 2020.

Capital Improvements Fund Revenue Budget by Source

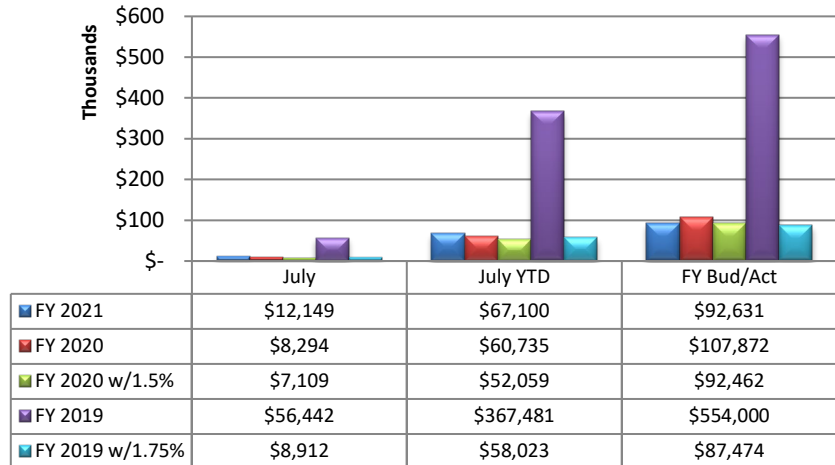


Capital Improvements Fund Revenue Budget vs YTD Actual



In 2021, income taxes are the primary external revenue source for the Capital Improvements fund representing 86.26% of the fund’s total revenue sources. Income tax collections in July were \$12.1 thousand and represent 13.12% of the 2021 budget. Collections are up by \$3.9 thousand (46.47%) when compared to the same period in 2020. Year to date income tax revenues credited to the fund are \$67.1 thousand and represent 72.44% of budget. In comparison, collections through July 2020 were \$60.7 thousand, and reflected 56.3% of the 2020 full-year collections. In 2019, the rate was equal to 66.33% of full-year collections. The decrease in the fund’s 2021 allocation rate from 1.75% to 1.50% had the effect of reducing the revenue credited to the fund by \$11.2 thousand. The overall higher level of collections through July resulted in an increase of \$17.5 thousand. The net impact of these variances is the overall increase in fund revenue of \$6.4 thousand. The green and light blue bars in the chart to the right reflect the revenue that would have been allocated to the fund had the percentage not been modified. Taking the different allocation rates into consideration, the fund would have received \$15.0 thousand (28.89%) more

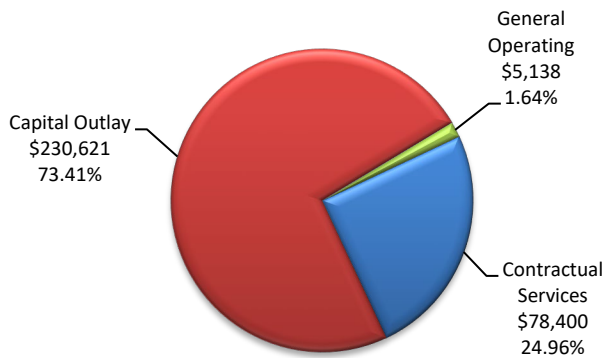
Income Tax Collections Capital Improvements Fund



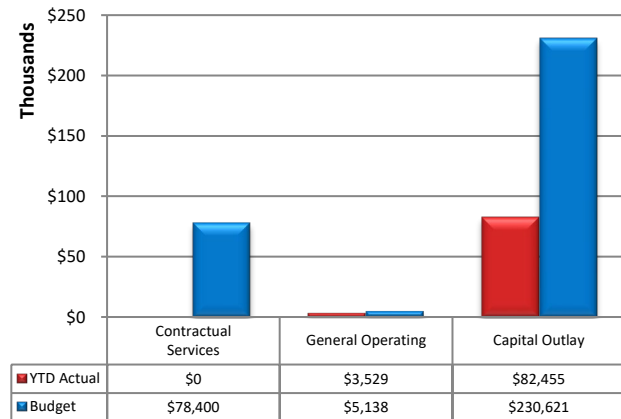
in 2021 than 2020 had the allocation rate not been changed, and collections would have been \$9.1 thousand (15.64%) higher than 2019 collections.

Expenditures – The Capital Improvements fund has a total appropriated expenditure budget for 2021 of approximately \$314.2 thousand. Total spending through July 31 was \$86.0 thousand and is equal to 27.37% of budget. Including encumbrances (e.g., purchase orders) of \$80.7 thousand in the total results in total spending equal to 53.04% of budget. Compared to the same seven-month period in 2020 (and excluding transfers), the total is up by \$63.4 thousand (280.34%) and is due to increased spending in the Capital Outlay category, partially offset by reduced spending in the General Operating category.

Capital Fund Budget by Category



Capital Improvements Fund Spending Budget vs YTD Actual
(excludes encumbrances)



As would be expected, spending on capital projects and equipment is the major expense category in the Capital Improvements fund. The 2021 budget in this category is \$230.6 thousand, (73.41% of budget), and provides funding for the construction of a number of infrastructure improvements. Spending through July 31 was \$82.5 thousand and represents 35.75% of the category’s budget. The primary planned expenditures in this category are related to the Old Town Hall improvements and various park facility improvement projects. The list of projects included the following: (*asterisk indicates projects funded by prior-year carryover encumbrances)

Project Name	2021 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Town Hall improvements and repairs*	1,059	1,059	0
Taylor Road/Cleveland Road Trail ROW work*	3,779	3,779	0
Karr Park improvements*	75,784	75,784	
Karr Park improvements (2020 project increase in 2021)	40,000	40,000	0
Town Hall improvements and repairs	60,000	3,500	56,500
Foundation Park parking lot expansion	10,000	0	10,000
Upgrade/new playground structures	40,000	37,789	2,211
GRAND TOTAL	\$230,622	\$161,911	\$68,711

Contractual services is another major expense category in the general fund. The 2021 budget in this category is \$78.4 thousand (24.96% of budget) and provides for non-employee personal services, principally engineering and construction inspection services. Spending through July 31 was \$0 and there are encumbrances of only \$1.2 thousand in this category. It is important to note that much of the spending in

this category does not tend to follow a linear path; rather, it is typically disbursed in large ‘chunks’ to the vendors and consultants when the services are provided. We monitor this category closely throughout the year to ensure that spending remains within the approved budget. The projects planned in this category for 2021 include the following:

Project Name	2021 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Broad Street/Summit Road intersection engineering	\$70,000	\$0	\$70,000
Miscellaneous City Hall repairs & maintenance	6,000	0	6,000
Miscellaneous park maintenance services	2,400	1,200	1,200
GRAND TOTAL	\$78,400	\$1,200	\$77,200

General Operating is the other remaining expense category in the Capital Improvements fund. The 2021 budget in this category is \$5.1 thousand (1.64% of budget) and provides for other non-capital operating expenditures incurred by the fund. Spending through July 31 was \$3.5 thousand and represents 68.68% of the category’s budget. Spending planned in this category in 2021 is for the payment of income tax collection fees and taxpayer refunds to RITA.

Project Name	2021 Budget	Spent and/or Encumbered	Unspent or Uncommitted
Income tax collection fees and taxpayer refunds	\$5,138	\$3,529	\$1,609
GRAND TOTAL	\$5,138	\$3,529	\$1,609

Fund Balance – The Capital Improvements fund is the primary capital fund account for the city from which expenses associated with the construction of infrastructure improvements and purchase of equipment are paid. Fund balance represents the accumulation of prior period revenues minus expenses and can be used in future periods to stabilize fluctuations in revenues or periods of greater than typical spending. Evaluating the fund balance, revenues, and expenses is a valuable exercise, in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?). The fund ended 2020 with an unencumbered balance of \$1.37 million, which was down by \$9.7 thousand (0.71%) from FY 2019. The unencumbered balance equates to a reserve ratio equal to 421.6% of expenditures which is outstanding and provides the ability for the city to fund future projects (e.g. Parks, Streets, etc.). FY 2019 ended the year with an unencumbered balance of \$1.25 million, which was up by \$379.4 thousand (43.8%) from FY 2018. In comparison, the 2021 budget projects a year-end fund balance of \$1.24 million, which would equate to a reserve ratio equal to 396.03% of expenditures. The higher ratio at year-end 2021 is the result of the higher starting carryover balance and reduced spending planned from this fund during the year, partially offset by a reduced income tax allocation (from 1.75% to 1.50%).

CITY OF PATASKALA, OHIO
JULY 2021 YTD ANALYSIS - Capital Improvements Fund (301)

	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2020	2020 Budget	YTD Uncollected Balance	% Collected	YTD 2021 H/(L) YTD 2020	% H/(L)	
Beginning Fund Balance	\$ 1,450,943	\$ 1,450,943			\$ 1,378,558	\$ 1,378,558					
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	67,100	92,631	25,531	72.44%	60,735	77,382	16,647	78.49%	6,365	10.48%
	Total Taxes	\$ 67,100	\$ 92,631	\$ 25,531	72.44%	\$ 60,735	\$ 77,382	\$ 16,647	78.49%	\$ 6,365	10.48%
Intergovernmental	State-Shared Revenues	\$ 0	\$ 500	\$ 500	0.07%	\$ -	\$ 1,000	\$ 1,000	0.00%	\$ 0	100.00%
	Grants & Loans	-	-	-	0.00%	-	48,000	48,000	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ 0	\$ 500	\$ 500	0.07%	\$ -	\$ 49,000	\$ 49,000	0.00%	\$ 0	100.00%
Charges for Service	General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Utility Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 6,361	\$ 14,250	\$ 7,889	44.64%	\$ 17,492	\$ 15,000	\$ (2,492)	116.61%	\$ (11,131)	-63.64%
	Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	512	-	(512)	100.00%	4,225	-	(4,225)	100.00%	(3,713)	-87.88%
	Total Other Sources	\$ 6,873	\$ 14,250	\$ 7,377	48.23%	\$ 21,717	\$ 15,000	\$ (6,717)	144.78%	\$ (14,844)	-68.35%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 73,973	\$ 107,381	\$ 33,408	68.89%	\$ 82,452	\$ 141,382	\$ 58,930	58.32%	\$ (8,479)	-10.28%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
		-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 73,973	\$ 107,381	\$ 33,408	68.89%	\$ 82,452	\$ 141,382	\$ 58,930	58.32%	\$ (8,479)	-10.28%

	YTD 2021	2021 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2020	YTD 2021 H/(L) YTD 2020	% H/(L)	
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Contractual Services	-	78,400	78,400	-100.00%	1,200	77,200	98.47%	-	-	0.00%
	General Operating	3,529	5,138	1,609	31.32%	-	1,609	31.32%	13,126	(9,597)	-73.12%
	Capital Outlay	82,455	230,621	148,166	64.25%	79,456	68,711	29.79%	9,481	72,974	769.66%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Grand Total Expenditures	\$ 85,984	\$ 314,159	\$ 228,176	72.63%	\$ 80,656	\$ 147,520	46.96%	\$ 22,607	\$ 63,377	280.34%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 85,984	\$ 314,159	\$ 228,176	72.63%	\$ 80,656	\$ 147,520	46.96%	\$ 22,607	\$ 63,377	280.34%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 1,438,933	\$ 1,244,165			\$ 1,358,277		\$ 1,438,403	\$ 530	0.04%	
			396.03%								

CITY OF PATASKALA, OHIO
 2021 REVENUE BUDGET ANALYSIS - Capital Improvements Fund (301)
 THROUGH JULY 31, 2021

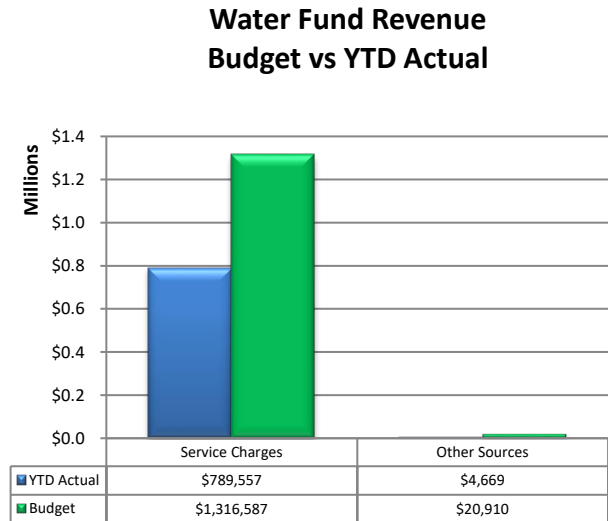
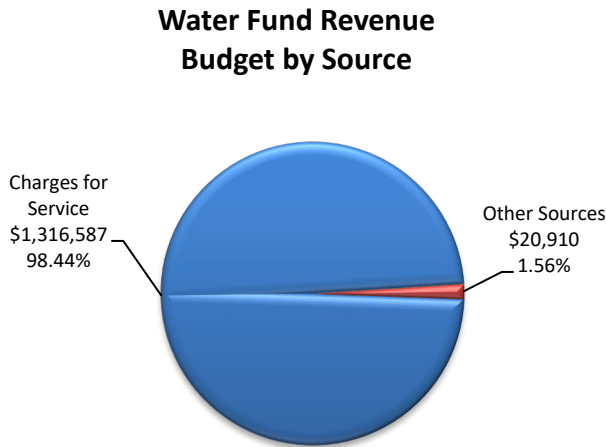
Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
301 - Capital Improvements	\$ 73,973.14	\$ 107,381.00	\$ 33,407.86	\$ 102,138.00	\$ 5,243.00
Taxes	\$ 67,099.90	\$ 92,631.00	\$ 25,531.10	\$ 87,388.00	\$ 5,243.00
Income Taxes	\$ 67,099.90	\$ 92,631.00	\$ 25,531.10	\$ 87,388.00	\$ 5,243.00
Intergovernmental	\$ 0.36	\$ 500.00	\$ 499.64	\$ 500.00	\$ -
Grants & Loans	\$ -	\$ -	\$ -	\$ -	\$ -
State-Shared Revenues	\$ 0.36	\$ 500.00	\$ 499.64	\$ 500.00	\$ -
Miscellaneous Revenue	\$ 6,872.88	\$ 14,250.00	\$ 7,377.12	\$ 14,250.00	\$ -
Investment Income	\$ 6,360.82	\$ 14,250.00	\$ 7,889.18	\$ 14,250.00	\$ -
Other Miscellaneous Revenue	\$ 512.06	\$ -	\$ (512.06)	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 73,973.14	\$ 107,381.00	\$ 33,407.86	\$ 102,138.00	\$ 5,243.00

CITY OF PATASKALA, OHIO
 2021 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH JULY 31, 2021

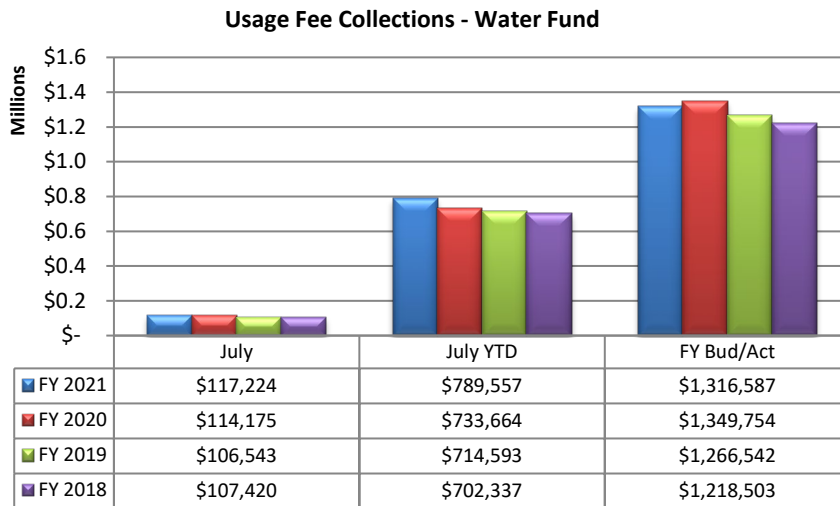
Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
301 - Capital Improvements	\$ 85,983.67	\$ 80,655.71	\$ 314,159.35	\$ 147,519.97	\$ 232,338.00	\$ 81,821.35	\$ -
General Government	\$ -	\$ -	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	\$ -	\$ -
Finance	\$ 3,528.73	\$ -	\$ 5,138.00	\$ 1,609.27	\$ 5,138.00	\$ -	\$ -
General Operating	\$ 3,528.73	\$ -	\$ 5,138.00	\$ 1,609.27	\$ 5,138.00	\$ -	\$ -
Parks, Lands & Municipal Facilities	\$ 82,454.94	\$ 80,655.71	\$ 239,021.35	\$ 75,910.70	\$ 157,200.00	\$ 81,821.35	\$ -
Contractual Services	\$ -	\$ 1,200.00	\$ 8,400.00	\$ 7,200.00	\$ 7,200.00	\$ 1,200.00	\$ -
General Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 82,454.94	\$ 79,455.71	\$ 230,621.35	\$ 68,710.70	\$ 150,000.00	\$ 80,621.35	\$ -
Public Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 85,983.67	\$ 80,655.71	\$ 314,159.35	\$ 147,519.97	\$ 232,338.00	\$ 81,821.35	\$ -

Water Operations Fund (601)

Revenue – The Water Operations fund’s primary revenue sources are charges for service and other sources, and it has a 2021 revenue budget of approximately \$1.34 million. On a year to-date basis, the fund has been credited with total revenue of approximately \$794.2 thousand, which represents 59.38% of budget. The total revenue amount is up by \$32.5 thousand (4.27%) when compared to the same seven-month period in 2020.



Charges for service represent the primary revenue category in this fund and are generated by water customer billings. Year to-date revenues credited to the fund are \$789.6 thousand, or 59.97% of budget.



In comparison, collections for the same seven-month period in 2020 were \$733.7 thousand and were about 54.36% of full-year collections, and the rate was 56.42% in 2019. The 2021 collections amount to date represents an increase of \$55.9 thousand (7.62%) in 2021 over the 2020 collections.

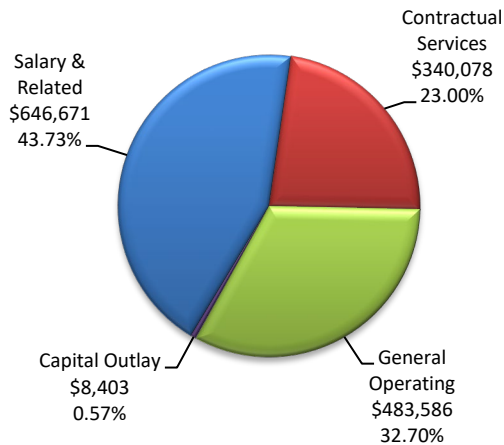
To date, the city has received \$4.7 thousand and account for investment income, as well as any other miscellaneous non-usage related fees and charges.

The other category, Other Sources has a 2021 budget of \$20.9 thousand. These revenues vary widely in nature and are relatively insignificant to

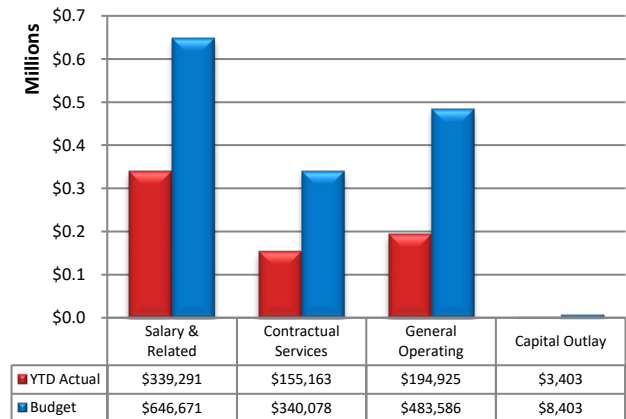
Expenditures – The Water Operations fund has a total appropriated expenditure budget for 2021 of approximately \$1.48 million. Total spending through July 31 was approximately \$692.8 thousand, or 46.85% of budget. Including encumbrances (e.g., purchase orders) of \$402.3 thousand in the total results in total

committed spending equal to 74.06% of budget. Compared to the same seven-month period in 2020 (and excluding transfers), the total is up by \$7.4 thousand (1.08%) and is due primarily to increased spending in the Salary & Related and Contractual Services budget categories, partially offset by reduced spending in the General Operating category.

Water Fund Expense Budget by Category



Water Fund Spending Budget vs YTD Actual
(excludes encumbrances)



Salaries, wages and other employee-related costs represent the largest expense category with a 2021 budget of \$646.7 thousand, or 43.73% of the fund’s budget. Spending through July 31 was \$339.3 thousand and is equal to 52.47% of budget. The positive budget variance (\$39.9 thousand below budget) is primarily the result of an open Utility Field Tech II position, below-budget spending on insurance, and very little spending on conferences, training and related travel due to the COVID-19 pandemic. Spending in this category is up by \$11.4 thousand (3.48%) from the level in 2020 and is the result of the 2021 pay scale increase, step increases and longevity in 2021 (new compensation in 2021).

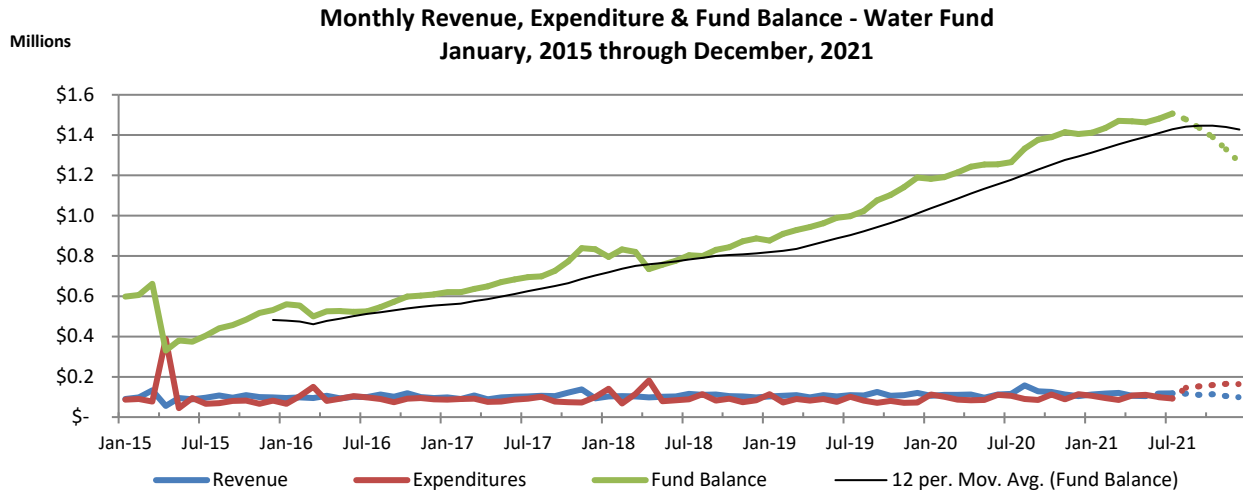
General operating expenses represent the other major expense category. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2021 budget of \$483.6 thousand, or 32.70% of the fund budget. Spending through July 31 was \$194.9 thousand, or 40.31% of budget. Including encumbrances of \$206.3 thousand in the calculation results in a total spending commitment of \$401.2 thousand, or 82.96% of budget. Many of these 2021 purchase orders encumber full-year spending and have the effect of overstating the impact of the encumbrances. Spending in this category is up by \$7.4 thousand (1.08%) when compared to the same seven-month period in 2020 and is primarily due to increased spending in Contractual Services (up \$24.3 thousand) and Salary & Related (up \$11.4 thousand); partially offset by lower spending on supplies and materials (down \$30.9 thousand).

The approved 2021 budget in the Water Operations fund does not provide for an interfund transfer of to the Water Debt Service (604) fund to assist in meeting the department’s debt service financial obligations. The last time this was required was in 2018. Prior to that, the operating budgets did not provide for any interfund transfers during the previous two years (2016 and 2017). The Water Capital Improvements (602) fund is capable of providing the debt service funding, although it was projected to a bit short in 2018, thus the required funds transfer at that time.

Fund Balance – The Water Operations fund is the primary operating account for the city from which

expenses associated with the operation of the city’s water treatment and distribution operations are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to stabilize fluctuations in revenues, or during periods of greater than typical spending. Evaluating the fund balance (and the corresponding revenues and expenses) is a valuable exercise in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).

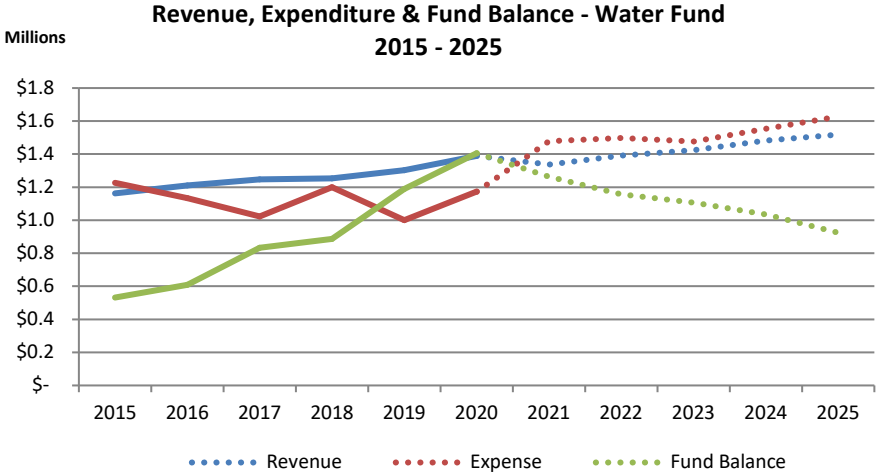
The chart below plots revenue, expenditures and fund balance since January 2015. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed trend of the fund balance over the time horizon of the chart.



The fund ended 2020 with an unencumbered fund balance of \$1.24 million, which is \$234.7 thousand (23.32%) higher than year-end 2019 and was equal to 92.81% of FY 2020 spending. In contrast, the FY 2021 budget projects a year-end fund balance of \$1.26 million, which would equate to a reserve ratio equal to 85.49% of expenditures. The fund ended 2019 with an unencumbered fund balance of \$1.0 million, an increase of \$201.4 thousand (25.02%) from year-end 2018

As you can see from the chart above, the balance in the Water Utility fund has been fluctuating between \$330 thousand and \$1.51 million. The trend line illustrates that the overall trend, however, is that the fund balance is a gradual increase in fund balance over the 5-year period. The April 2015 and April 2018 spikes in spending are the result of transfers to the water debt service (604) fund. Except for those anomalies, revenues have generally been in excess of expenditures resulting in the trend line to be positively sloped.

During 2019, the year-end balance in the fund increased to approximately \$1.19 million, and it increased to \$1.41 million at year-end 2020.



From 2021 through 2025, however, the fund balance is expected to decline to \$924.8 thousand at the end of FY 2025 (see chart at bottom of previous page). This chart has been updated with the approved 2021 budget data through 2025.

CITY OF PATASKALA, OHIO
JULY 2021 YTD ANALYSIS - Water Fund (601)

	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2020	2020 Budget	YTD Uncollected Balance	% Collected	YTD 2021 H/(L) YTD 2020	% H/(L)	
Beginning Fund Balance	\$ 1,405,424	\$ 1,405,424			\$ 1,189,334	\$ 1,189,334					
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Intergovernmental	State-Shared Revenues	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service	General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Utility Charges	789,557	1,316,587	527,030	59.97%	733,664	1,287,219	553,555	57.00%	55,893	7.62%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 789,557	\$ 1,316,587	\$ 527,030	59.97%	\$ 733,664	\$ 1,287,219	\$ 553,555	57.00%	\$ 55,893	7.62%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 4,276	\$ 10,910	\$ 6,634	39.19%	\$ 10,934	\$ 10,800	\$ (134)	101.24%	\$ (6,658)	-60.89%
	Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Unused	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	393	10,000	9,607	3.93%	17,117	25,000	7,883	68.47%	(16,724)	-97.70%
	Total Other Sources	\$ 4,669	\$ 20,910	\$ 16,241	22.33%	\$ 28,051	\$ 35,800	\$ 7,749	78.36%	\$ (23,382)	-83.36%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 794,226	\$ 1,337,497	\$ 543,271	59.38%	\$ 761,716	\$ 1,323,019	\$ 561,303	57.57%	\$ 32,511	4.27%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 794,226	\$ 1,337,497	\$ 543,271	59.38%	\$ 761,716	\$ 1,323,019	\$ 561,303	57.57%	\$ 32,511	4.27%

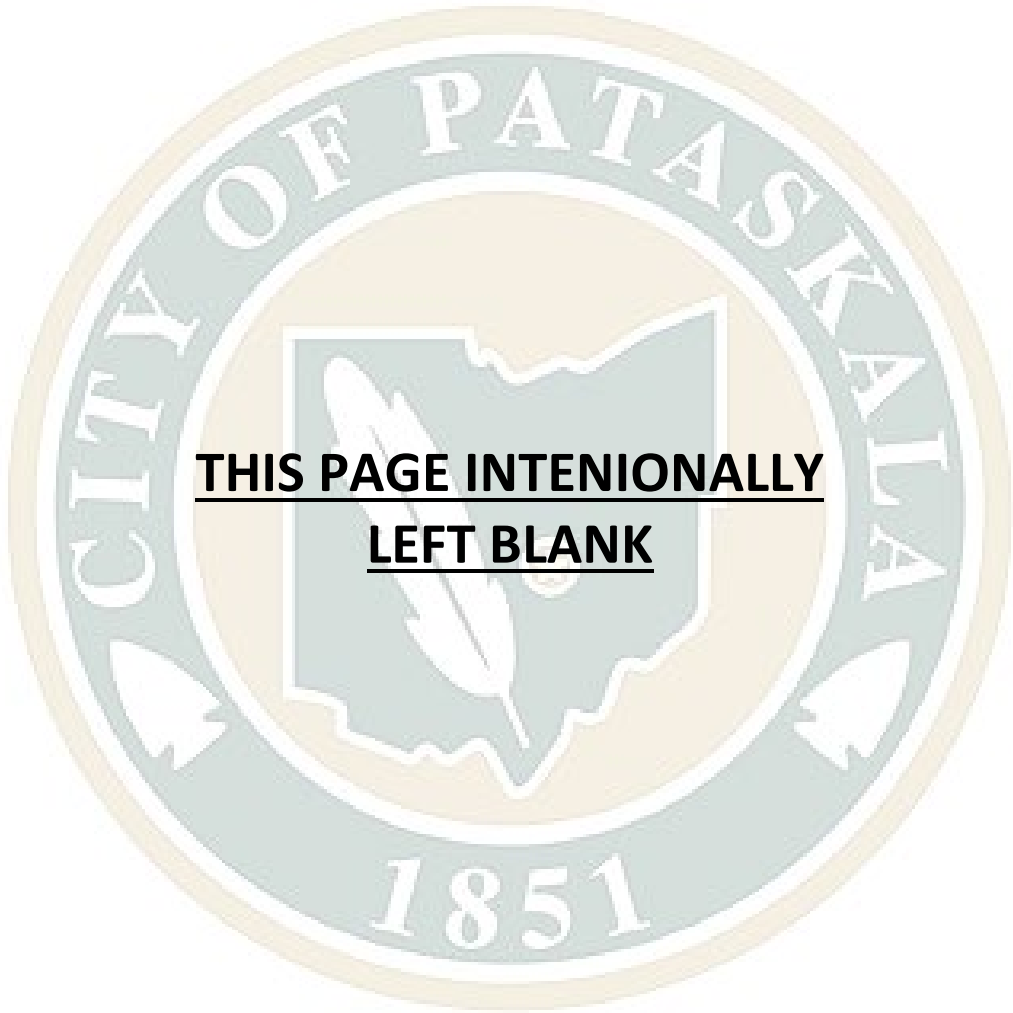
	YTD 2021	2021 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2020	YTD 2021 H/(L) YTD 2020	% H/(L)	
EXPENDITURE & ENCUMBRANCES											
Salary & Related	\$ 339,291	\$ 646,671	\$ 307,381	47.53%	\$ 79,151	\$ 228,230	35.29%	\$ 327,886	\$ 11,404	3.48%	
Contractual Services	155,163	340,078	184,915	54.37%	116,916	67,999	20.00%	130,880	24,283	18.55%	
General Operating	194,925	483,586	288,660	59.69%	206,257	82,403	17.04%	225,817	(30,891)	-13.68%	
Capital Outlay	3,403	8,403	5,000	59.51%	-	5,000	59.51%	783	2,620	334.60%	
Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
Transfers & Advances	-	-	-	0.00%	-	-	0.00%	-	-	0.00%	
	Grand Total Expenditures	\$ 692,782	\$ 1,478,737	\$ 785,956	53.15%	\$ 402,324	\$ 383,632	25.94%	\$ 685,366	\$ 7,415	1.08%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	Adjusted Grand Total Expenditures	\$ 692,782	\$ 1,478,737	\$ 785,956	53.15%	\$ 402,324	\$ 383,632	25.94%	\$ 685,366	\$ 7,415	1.08%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 1,506,869	\$ 1,264,184		\$ 1,104,545			\$ 1,265,683	\$ 241,185	19.06%	
			85.49%								

CITY OF PATASKALA, OHIO
 2021 REVENUE BUDGET ANALYSIS - Water Operations Fund (601)
 THROUGH JULY 31, 2021

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
601 - Water Operations	\$ 794,226.23	\$ 1,337,497.00	\$ 543,270.77	\$ 1,337,497.00	\$ -
Charges for Service	\$ 789,557.12	\$ 1,316,587.00	\$ 527,029.88	\$ 1,316,587.00	\$ -
Utility	\$ 789,557.12	\$ 1,316,587.00	\$ 527,029.88	\$ 1,316,587.00	\$ -
Miscellaneous Revenue	\$ 4,669.11	\$ 20,910.00	\$ 16,240.89	\$ 20,910.00	\$ -
Investment Income	\$ 4,275.79	\$ 10,910.00	\$ 6,634.21	\$ 10,910.00	\$ -
Other Miscellaneous Revenue	\$ 393.32	\$ 10,000.00	\$ 9,606.68	\$ 10,000.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 794,226.23	\$ 1,337,497.00	\$ 543,270.77	\$ 1,337,497.00	\$ -

CITY OF PATASKALA, OHIO
 2021 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH JULY 31, 2021

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
601 - Water Operations	\$ 692,781.50	\$ 402,324.03	\$ 1,478,737.33	\$ 383,631.80	\$ 1,373,174.00	\$ 100,763.33	\$ 4,800.00
General Government	\$ 75,361.19	\$ 30,652.61	\$ 182,347.83	\$ 76,334.03	\$ 178,118.00	\$ 4,229.83	\$ -
Salary & Related	\$ 41,483.11	\$ 9,032.84	\$ 79,512.10	\$ 28,996.15	\$ 76,618.00	\$ 2,894.10	\$ -
Contractual Services	\$ 33,878.08	\$ 21,279.77	\$ 90,315.73	\$ 35,157.88	\$ 89,000.00	\$ 1,315.73	\$ -
General Operating	\$ -	\$ 340.00	\$ 12,520.00	\$ 12,180.00	\$ 12,500.00	\$ 20.00	\$ -
Court & Legal	\$ 15,078.00	\$ 20,696.50	\$ 45,774.50	\$ 10,000.00	\$ 42,500.00	\$ 3,274.50	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 15,078.00	\$ 20,696.50	\$ 45,774.50	\$ 10,000.00	\$ 42,500.00	\$ 3,274.50	\$ -
Finance	\$ 54,463.60	\$ 7,392.27	\$ 111,980.54	\$ 50,124.67	\$ 100,274.00	\$ 6,906.54	\$ 4,800.00
Salary & Related	\$ 42,039.17	\$ 3,301.92	\$ 81,945.78	\$ 36,604.69	\$ 76,058.00	\$ 1,087.78	\$ 4,800.00
Contractual Services	\$ 11,444.47	\$ 3,799.77	\$ 27,094.76	\$ 11,850.52	\$ 21,276.00	\$ 5,818.76	\$ -
General Operating	\$ 979.96	\$ 290.58	\$ 2,940.00	\$ 1,669.46	\$ 2,940.00	\$ -	\$ -
Water Utility	\$ 547,878.71	\$ 343,582.65	\$ 1,138,634.46	\$ 247,173.10	\$ 1,052,282.00	\$ 86,352.46	\$ -
Salary & Related	\$ 255,768.53	\$ 66,816.13	\$ 485,213.49	\$ 162,628.83	\$ 453,214.00	\$ 31,999.49	\$ -
Contractual Services	\$ 94,762.36	\$ 71,139.89	\$ 176,892.80	\$ 10,990.55	\$ 137,197.00	\$ 39,695.80	\$ -
General Operating	\$ 193,945.32	\$ 205,626.63	\$ 468,125.67	\$ 68,553.72	\$ 456,871.00	\$ 11,254.67	\$ -
Capital Outlay	\$ 3,402.50	\$ -	\$ 8,402.50	\$ 5,000.00	\$ 5,000.00	\$ 3,402.50	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 692,781.50	\$ 402,324.03	\$ 1,478,737.33	\$ 383,631.80	\$ 1,373,174.00	\$ 100,763.33	\$ 4,800.00



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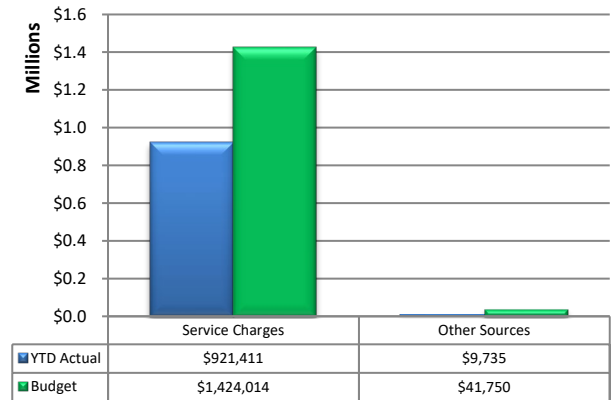
Sewer Operations Fund (651)

Revenue – The Sewer Operations fund’s primary revenue sources are charges for service and other sources, and the fund has a 2021 revenue budget of approximately \$1.47 million. On a year to-date basis, the fund has been credited with total revenue of approximately \$931.1 thousand, which represents 63.53% of budget. The total is up by \$49.4 thousand (5.60%) from the same seven-month period in 2020.

Sewer Fund Revenue Budget by Source



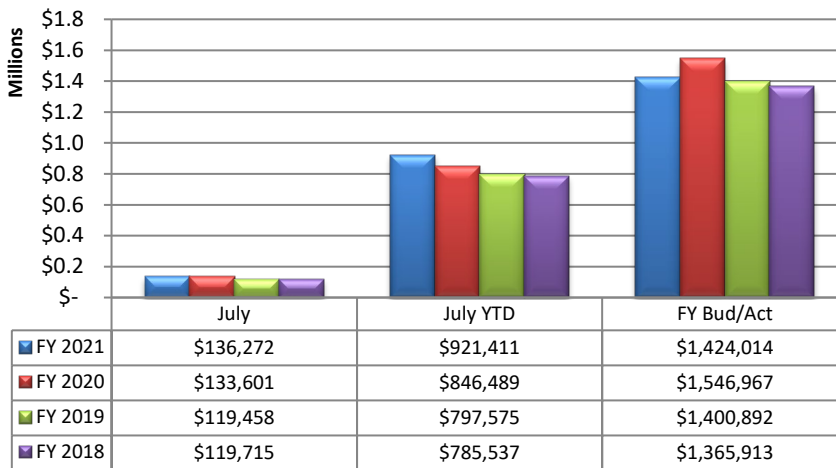
Sewer Fund Revenue Budget vs YTD Actual



Charges for service represent the primary revenue category in this fund and has a 2021 budget of approximately \$1.42 million (97.15% of budget). Year to-date revenues credited to the fund are about \$921.4 thousand, or 64.71% of budget.

In comparison, collections for the same seven-month period in 2020 were \$846.5 thousand, an increase of \$74.9 thousand (8.85%) in 2021 over 2020 collections.

Usage Fee Collections - Sewer Fund

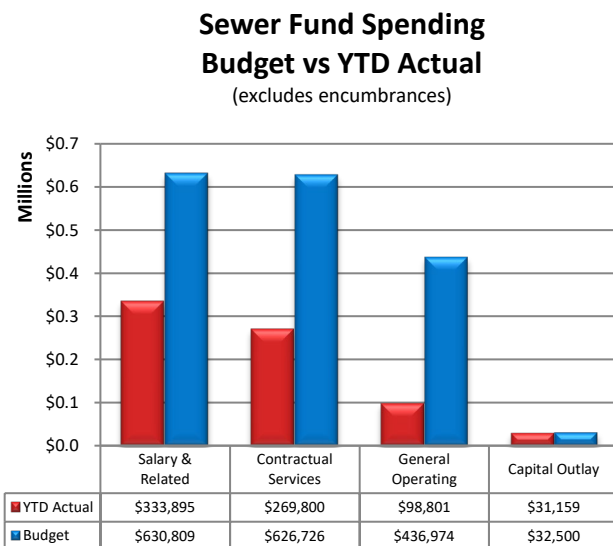
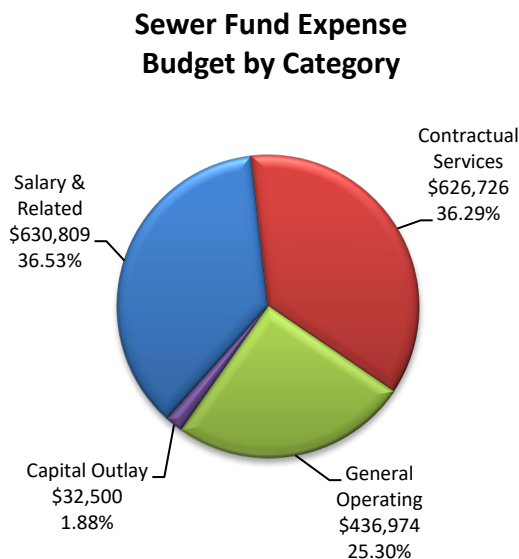


The other revenue category, Other Sources, has a 2021 budget of \$41.8 thousand. These revenues can vary widely and are not material to the total. To date, the city has received \$9.7 thousand, which is \$25.5 thousand (72.40%)

lower than FY 2020. The revenues account for investment income, as well as any other miscellaneous non-usage related fees and charges.

Expenditures – The Sewer Operations fund has a total appropriated expenditure budget for 2021 of about \$1.73 million. Total spending through July 31 was approximately \$733.7 thousand, or 42.48% of budget. Including encumbrances (e.g., purchase orders) of \$413.4 thousand in the total results in total committed spending equal to 66.42% of budget. Compared to the same seven-month period in 2020 (and including

transfers), the total is down by \$32.9 thousand (4.29%) and is due primarily to increased spending in the Salary & Related, Contractual Services, and Capital Outlay budget categories; partially offset by decreased spending in the General Operating and Transfers budget categories.



For 2021, the largest expense budget category for the Sewer fund is Salaries, wages and other employee-related costs with a budget of \$630.8 thousand, or 36.53% of the total fund budget. Spending through July 31 was \$333.9 thousand, or 52.93% of budget. The positive budget variance (\$34.1 thousand below budget) is primarily the result of an open Utility Field Tech II position, below-budget spending on insurance, and very little spending on conferences, training and related travel due to the COVID-19 pandemic. Spending in this category is up by \$26.7 thousand (8.71%) from the level in 2020.

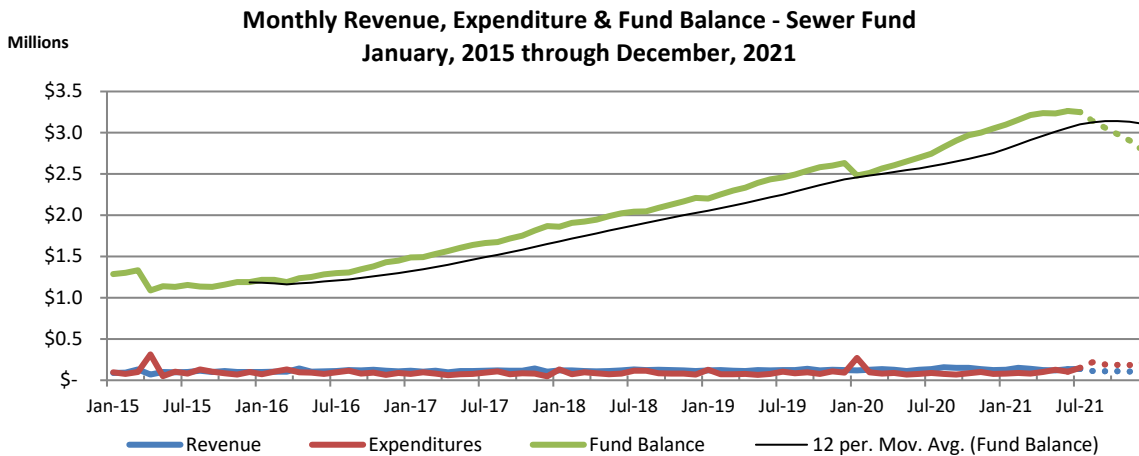
Contractual Services is the next major expense category in the Sewer fund. The 2021 budget in this category is \$626.7 thousand (36.29% of budget) and provides for non-employee personal services. Spending through July 31 is \$269.8 thousand (43.05% of budget). Including encumbrances (e.g. purchase orders) in the total, results in a finding that 74.36% of the budget has been either spent or committed to be spent. It is important to note that much of the spending in this category does not tend to follow a linear path; rather, it is typically disbursed in large ‘chunks’ to the vendors and consultants when the services are provided. We regularly monitored this category closely during 2020 to ensure that spending remained within the approved budget and will continue to do so in 2021.

General operating expenditures represent another major expense category. It combines a number of other basic types of expenditures including operating supplies, equipment, utilities and other miscellaneous expenses. It has a 2021 budget of \$437.0 thousand, or 25.30% of the fund budget. Spending through July 31 was \$98.8 thousand, or 22.61% of budget. Including encumbrances (e.g., purchase orders) of \$152.9 thousand in the total results in a spending ratio equal to 57.60% of budget. Many of these 2021 purchase orders encumber full-year spending and have the effect of overstating the impact of the encumbrances. Compared to the same seven-month period in 2020, spending in this category is down by \$4.0 thousand (3.90%).

The 2021 budget did not include any interfund transfers from the Sewer fund. However, the approved 2020 budget in the Sewer Operations fund did include an interfund transfer of \$175,000 to the Sewer Debt Service (654) fund to meet the department’s obligations on the system’s portion of the outstanding utility-related

debt. This was a significant change as there weren't any authorized interfund transfers in 2016 through 2019 for debt service funding support.

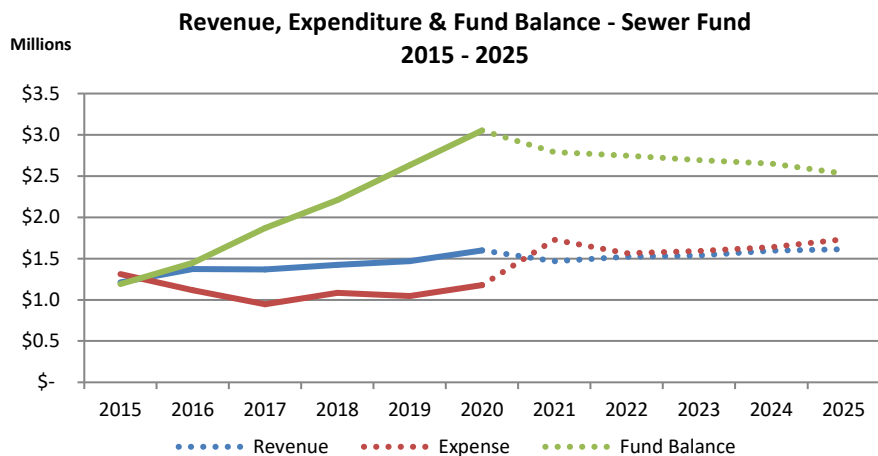
Fund Balance – The Sewer Operations fund is the primary operating account for the city from which expenses associated with the operation of the city's wastewater treatment operations are paid. Fund balance represents the accumulation of prior period revenues minus expenses. The fund balance can be used in future periods to stabilize fluctuations in revenues, or during periods of greater than typical spending. Evaluating the fund balance (and the corresponding revenues and expenses) is a valuable exercise in that it provides insight as to trend (increasing or decreasing) and capacity (will the fund have adequate resources to pay future expenses?).



The chart above plots revenue, expenditures and fund balance since January 2015. The solid color lines represent actual numbers, and the dotted lines represent projections for the rest of the year. A trend line has also been added to the chart to smooth out the periodic ups and downs and provide a smoothed trend of the fund balance over the time horizon of the chart.

The fund ended 2020 with an unencumbered fund balance of \$2.73 million, which was \$118.3 thousand (4.16%) lower than year-end 2019 and was equal to 181.2% of FY 2020 spending (including carry over encumbrances). The fund ended 2019 with an unencumbered fund balance of \$2.42 million, an increase of \$366.0 thousand (17.83%) from 2018. In contrast, the FY 2021 budget projects a year-end fund balance of \$2.79 million, which equates to a reserve ratio equal to 161.61% of expenditures.

As you can see from the chart above, the balance in the Sewer Operations fund has been increasing consistently from 2015 through 2020. With the exception of early-2015, revenues have tracked fairly closely to, or exceeded, revenues over the years covered by the graph, resulting in an upward sloping fund balance.



Based upon current estimates of revenues and expenditures, the

current projections call for the fund balance to decline gradually every year after over the next five years (see chart at the bottom of the previous page), with expenditures generally exceeding revenues. The fund is projected to end 2025 with a fund balance of \$2.53 million, or a ratio of 146.05%. This chart has been updated with the approved 2021 budget data through 2025.

CITY OF PATASKALA, OHIO
JULY 2021 YTD ANALYSIS - Sewer Fund (651)

	YTD 2021	2021 Budget	YTD Uncollected Balance	% Collected	YTD 2020	2020 Budget	YTD Uncollected Balance	% Collected	YTD 2021 H/(L) YTD 2020	% H/(L)	
Beginning Fund Balance	\$ 3,052,280	\$ 3,052,280			\$ 2,631,913	\$ 2,631,913					
REVENUE											
Taxes	Property Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Income Taxes	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Taxes	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Intergovernmental	State-Shared Revenues	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grants & Loans	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Intergovernmental	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Intergovernmental	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Charges for Service	General Government Fees	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Utility Charges	921,411	1,424,014	502,603	64.71%	846,489	1,408,063	561,574	60.12%	74,922	8.85%
	Other Service Charges	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Charges for Service	\$ 921,411	\$ 1,424,014	\$ 502,603	64.71%	\$ 846,489	\$ 1,408,063	\$ 561,574	60.12%	\$ 74,922	8.85%
Fines & Forfeitures	Mayor's Court	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Other Fines & Forfeitures	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Fines, Licenses & Permits	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Assessments	Special Assessments	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Total Special Assessments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Other Sources	Investment Income	\$ 9,391	\$ 29,250	\$ 19,859	32.11%	\$ 23,293	\$ 32,500	\$ 9,207	71.67%	\$ (13,901)	-59.68%
	Proceeds from Debt Issuance	-	-	-	0.00%	-	-	-	0.00%	-	0.00%
	Other Miscellaneous Income	343	12,500	12,157	2.75%	11,973	15,000	3,027	79.82%	(11,630)	-97.13%
	Total Other Sources	\$ 9,735	\$ 41,750	\$ 32,015	23.32%	\$ 35,266	\$ 47,500	\$ 12,234	74.24%	\$ (25,531)	-72.40%
Interfund Transfers	Transfers & Advances In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Transfers	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Grand Total Revenue	\$ 931,146	\$ 1,465,764	\$ 534,618	63.53%	\$ 881,755	\$ 1,455,563	\$ 573,808	60.58%	\$ 49,391	5.60%
Adjustments:											
	- Elim impact of Interfund transfers/advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Total Adjustments to Revenue	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	Adjusted Grand Total Revenue	\$ 931,146	\$ 1,465,764	\$ 534,618	63.53%	\$ 881,755	\$ 1,455,563	\$ 573,808	60.58%	\$ 49,391	5.60%

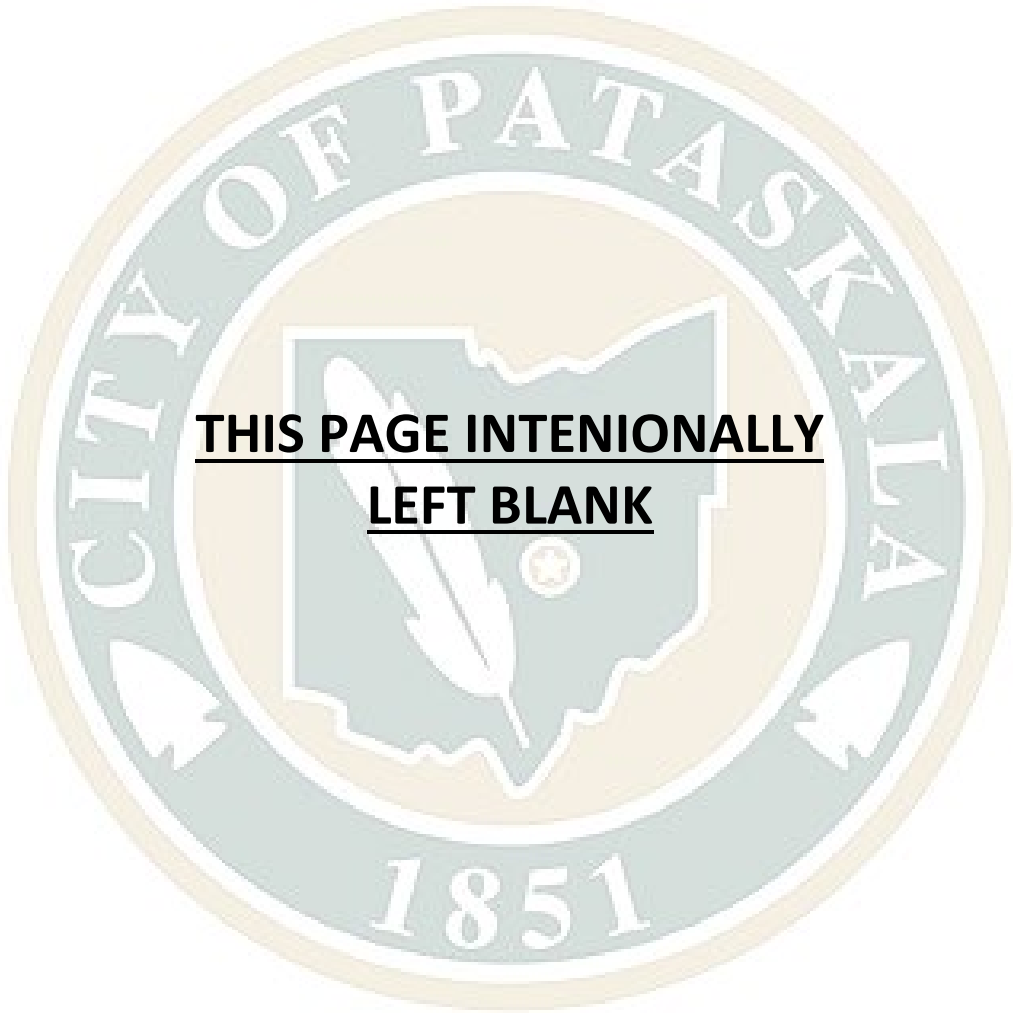
	YTD 2021	2021 Budget	YTD Unspent Balance	% Unspent	Total Encumbered	Unenc & Avail Balance	% Available	YTD 2020	YTD 2021 H/(L) YTD 2020	% H/(L)	
EXPENDITURE & ENCUMBRANCES											
	Salary & Related	\$ 333,895	\$ 630,809	\$ 296,914	47.07%	\$ 62,919	\$ 233,995	37.09%	\$ 307,148	\$ 26,747	8.71%
	Contractual Services	269,800	626,726	356,926	56.95%	196,218	160,708	25.64%	180,761	89,038	49.26%
	General Operating	98,801	436,974	338,173	77.39%	152,897	185,276	42.40%	102,814	(4,013)	-3.90%
	Capital Outlay	31,159	32,500	1,342	4.13%	1,342	-	0.00%	783	30,376	3879.78%
	Debt Service	-	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Transfers & Advances	-	-	-	0.00%	-	-	0.00%	175,000	(175,000)	-100.00%
	Grand Total Expenditures	\$ 733,654	\$ 1,727,008	\$ 993,354	57.52%	\$ 413,376	\$ 579,978	33.58%	\$ 766,506	\$ (32,852)	-4.29%
Adjustments:											
	- Interfund transfers & advances	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (175,000)	\$ 175,000	-100.00%
	Total Adjustments	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ (175,000)	\$ 175,000	-100.00%
	Adjusted Grand Total Expenditures	\$ 733,654	\$ 1,727,008	\$ 993,354	57.52%	\$ 413,376	\$ 579,978	33.58%	\$ 591,506	\$ 142,148	24.03%
Ending Fund Balance	(based on non-adjusted expenditures)	\$ 3,249,772	\$ 2,791,036			\$ 2,836,396		\$ 2,747,161	\$ 502,611	18.30%	
			161.61%								

CITY OF PATASKALA, OHIO
 2021 REVENUE BUDGET ANALYSIS - Sewer Operations Fund (651)
 THROUGH JULY 31, 2021

Row Labels	Year To-Date	Budget	Uncollected Balance	Permanent Budget	Revenue Adjustments
651 - Sewer Operations	\$ 931,145.75	\$ 1,465,764.00	\$ 534,618.25	\$ 1,465,764.00	\$ -
Charges for Service	\$ 921,411.07	\$ 1,424,014.00	\$ 502,602.93	\$ 1,424,014.00	\$ -
Utility	\$ 921,411.07	\$ 1,424,014.00	\$ 502,602.93	\$ 1,424,014.00	\$ -
Miscellaneous Revenue	\$ 9,734.68	\$ 41,750.00	\$ 32,015.32	\$ 41,750.00	\$ -
Investment Income	\$ 9,391.36	\$ 29,250.00	\$ 19,858.64	\$ 29,250.00	\$ -
Other Miscellaneous Revenue	\$ 343.32	\$ 12,500.00	\$ 12,156.68	\$ 12,500.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 931,145.75	\$ 1,465,764.00	\$ 534,618.25	\$ 1,465,764.00	\$ -

CITY OF PATASKALA, OHIO
 2021 BUDGET COMPOSITION ANALYSIS - Functional by Fund
 THROUGH JULY 31, 2021

Row Labels	Year To-Date	Total Encumbrances	Total Budget	Unencumbered Bal	Permanent Budget	Prior Year Enc	Total Budget Adjs
651 - Sewer Operations	\$ 733,654.42	\$ 413,375.81	\$ 1,727,008.44	\$ 579,978.21	\$ 1,496,348.00	\$ 225,860.44	\$ 4,800.00
General Government	\$ 72,132.00	\$ 28,474.64	\$ 197,449.86	\$ 96,843.22	\$ 194,118.00	\$ 3,331.86	\$ -
Salary & Related	\$ 41,483.47	\$ 8,332.78	\$ 78,812.04	\$ 28,995.79	\$ 76,618.00	\$ 2,194.04	\$ -
Contractual Services	\$ 30,648.53	\$ 19,801.86	\$ 106,117.82	\$ 55,667.43	\$ 105,000.00	\$ 1,117.82	\$ -
General Operating	\$ -	\$ 340.00	\$ 12,520.00	\$ 12,180.00	\$ 12,500.00	\$ 20.00	\$ -
Court & Legal	\$ 15,078.00	\$ 20,696.50	\$ 50,774.50	\$ 15,000.00	\$ 47,500.00	\$ 3,274.50	\$ -
Salary & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 15,078.00	\$ 20,696.50	\$ 50,774.50	\$ 15,000.00	\$ 47,500.00	\$ 3,274.50	\$ -
Finance	\$ 55,542.26	\$ 7,423.34	\$ 112,011.58	\$ 49,045.98	\$ 100,274.00	\$ 6,937.58	\$ 4,800.00
Salary & Related	\$ 42,039.34	\$ 3,332.96	\$ 81,976.82	\$ 36,604.52	\$ 76,058.00	\$ 1,118.82	\$ 4,800.00
Contractual Services	\$ 13,133.53	\$ 3,799.77	\$ 27,094.76	\$ 10,161.46	\$ 21,276.00	\$ 5,818.76	\$ -
General Operating	\$ 369.39	\$ 290.61	\$ 2,940.00	\$ 2,280.00	\$ 2,940.00	\$ -	\$ -
Sewer Utility	\$ 590,902.16	\$ 356,781.33	\$ 1,366,772.50	\$ 419,089.01	\$ 1,154,456.00	\$ 212,316.50	\$ -
Salary & Related	\$ 250,372.40	\$ 51,253.43	\$ 470,020.18	\$ 168,394.35	\$ 453,214.00	\$ 16,806.18	\$ -
Contractual Services	\$ 210,939.57	\$ 151,920.15	\$ 442,738.51	\$ 79,878.79	\$ 328,850.00	\$ 113,888.51	\$ -
General Operating	\$ 98,431.69	\$ 152,266.25	\$ 421,513.81	\$ 170,815.87	\$ 372,392.00	\$ 49,121.81	\$ -
Capital Outlay	\$ 31,158.50	\$ 1,341.50	\$ 32,500.00	\$ -	\$ -	\$ 32,500.00	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 733,654.42	\$ 413,375.81	\$ 1,727,008.44	\$ 579,978.21	\$ 1,496,348.00	\$ 225,860.44	\$ 4,800.00



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**CITY OF PATASKALA, OHIO
SUMMARY OF INVESTMENTS
AS OF JULY 31, 2021**

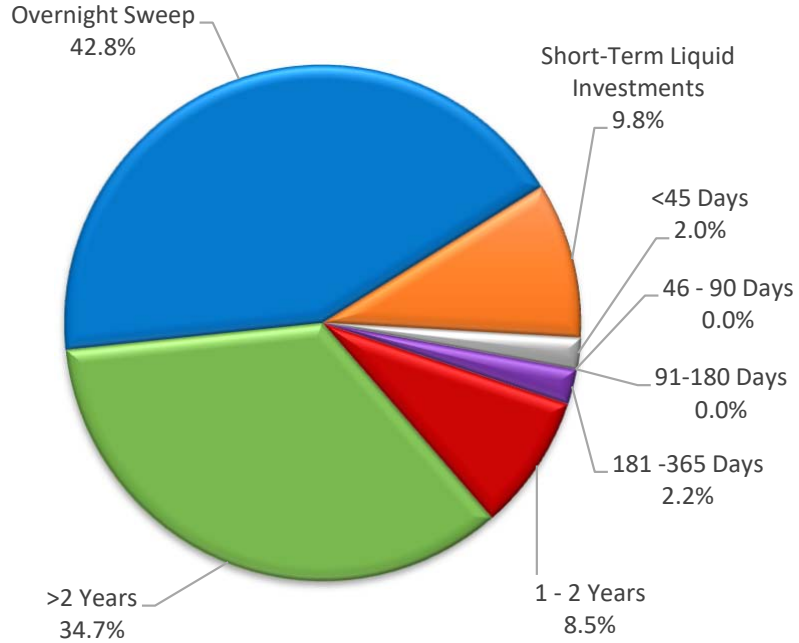
Investment Type	Market Value	Cost	Unrealized Gain/(Loss)	Current Yield
Certificates of Deposit				
Bank CD	\$ 9,694,007.29	\$ 9,629,464.98	\$ 64,542.31	2.228%
Non-Bank CD	1,324,024.17	1,286,075.74	37,948.43	2.012%
Total Certificates of Deposit	\$ 11,018,031.46	\$ 10,915,540.72	\$ 102,490.74	2.202%
U.S. Government				
Treasury Bill	-	-	-	0.000%
Treasury Note	-	-	-	0.000%
Total US Government	\$ -	\$ -	\$ -	0.000%
Government Sponsored Enterprise (GSE) Securities				
FNMA	\$ -	\$ -	\$ -	0.000%
GNMA	-	-	-	0.000%
FHLMC	-	-	-	0.000%
FHLB	893,980.05	894,044.50	(64.45)	0.000%
FFCB	-	-	-	0.000%
Total GSE	\$ 893,980.05	\$ 894,044.50	\$ (64.45)	0.000%
Other Investments:				
Park National Bank Sweep	\$ 10,753,549.40	\$ 10,753,549.40	\$ -	0.002%
STAR Ohio	2,437,476.17	2,437,476.17	-	0.080%
Raymond James Money Market	19,168.18	19,168.18	-	0.020%
Total Other	\$ 13,210,193.75	\$ 13,210,193.75	\$ -	0.017%
Total Investment Portfolio	\$ 25,122,205.26	\$ 25,019,778.97	\$ 102,426.29	0.970%

Investments by Institution:

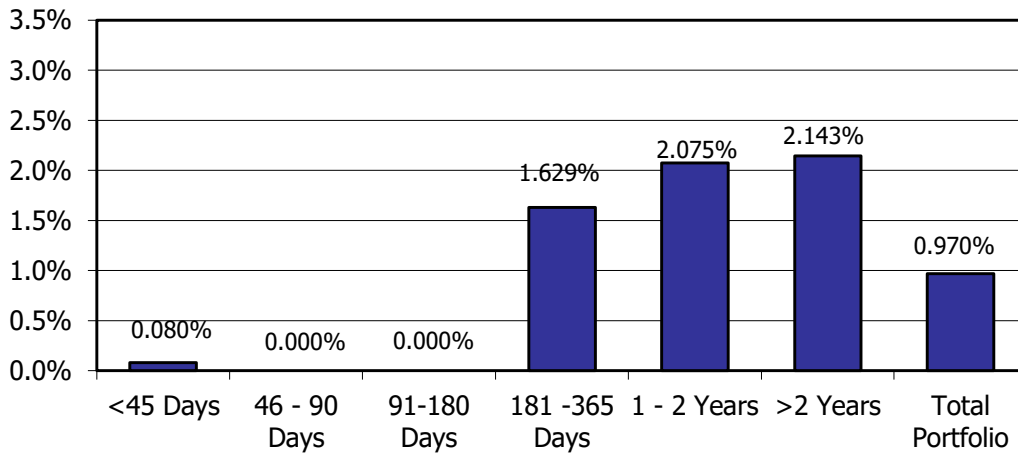
STAR Ohio	\$ 2,437,476.17	\$ 2,437,476.17	\$ -
Park National Bank	10,753,549.40	10,753,549.40	-
Raymond James	11,931,179.69	11,828,753.40	102,426.29
Total Investment Portfolio	\$ 25,122,205.26	\$ 25,019,778.97	\$ 102,426.29

**CITY OF PATASKALA, OHIO
INVESTMENT PORTFOLIO ANALYSIS
For the Period Ended July 31, 2021**

Investment Maturity Composition



Weighted Avg Yield by Maturity
(includes cash & STAR Ohio)



City of Pataskala Account Summary

Brokerage

Account No. [REDACTED] Closing Value \$11,931,179.69



CITY OF PATASKALA
ATTN: JAMES NICHOLSON
621 W BROAD ST STE 2B
PATASKALA OH 43062

MIKE FINK, THE CARILLON GROUP
Raymond James & Associates
10050 INNOVATION DR STE 160 | MIAMISBURG, OH 45342 | (888) 281-3655 | (937) 401-1914
<https://www.CarillonRJ.com> | Mike.Fink@RaymondJames.com

Raymond James Client Services | 800-647-SERV (7378)
Monday - Friday 8 a.m. to 9 p.m. ET
Online Account Access | raymondjames.com/clientaccess

Account Purpose

Wealth Preservation with a conservative risk tolerance and a time horizon less than 5 years.

Activity

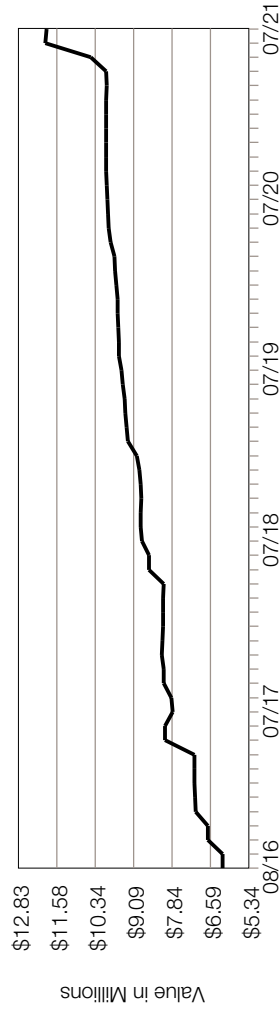
	This Statement	Year to Date
Beginning Balance	\$ 11,968,100.68	\$ 9,997,859.93
Deposits	\$ 0.00	\$ 1,990,175.80
Income	\$ 9,524.91	\$ 77,678.94
Withdrawals	\$ 0.00	\$ 0.00
Expenses	\$ 0.00	\$ 0.00
Change in Value	\$ (46,445.90)	\$ (134,534.98)
Ending Balance	\$ 11,931,179.69	\$ 11,931,179.69

Dollar-Weighted Performance

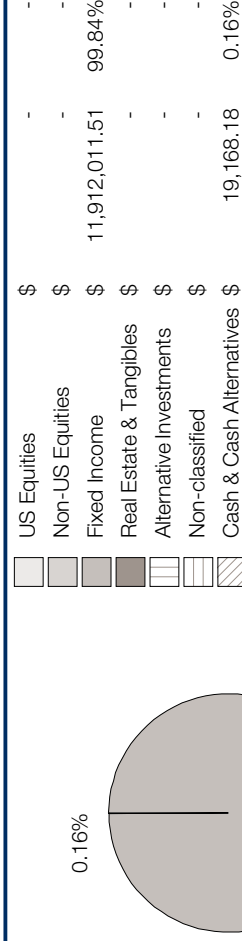
See Understanding Your Statement for important information about these calculations.

Performance Inception	YTD	2020	2019
08/23/13	(0.51)%	3.76%	5.22%

Value Over Time



Asset Allocation Analysis



Cash & Cash Alternatives

Raymond James Bank Deposit Program

Description	(Symbol)	Value	Estimated Income Yield	Estimated Annual Income
Raymond James Bank Deposit Program # - Selected Sweep Option				
JPMorgan Chase Bank NA		\$19,168.16	0.01%	\$1.91
US Bank National Association		\$0.02		
Raymond James Bank Deposit Program Total		\$19,168.18		\$1.91

Your bank priority state: OH

Participating banks you declined: West Bank, Truist Bank, The Bryn Mawr Trust Company, BBVA USA, Goldman Sachs Bank USA, Raymond James Bank, First Mid Bank and Trust NA, Citibank NA, The Bank

Participating banks recently added: BankUnited 04/15/2021

Please see the Raymond James Bank Deposit Program on the Understanding Your Statement page.

* Estimated Income Yield for RUBDP was calculated as of 07/26/2021.

Cash & Cash Alternatives Total

\$19,168.18

\$1.91

Fixed Income

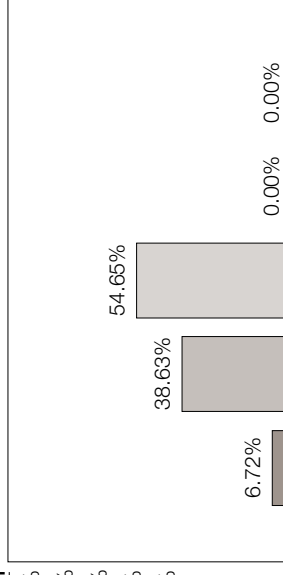
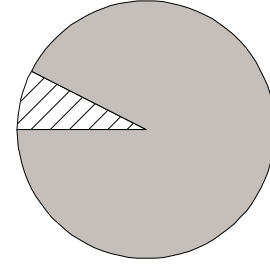
Credit Quality Analysis

Lowest Available *	Period Value	Current Percentage Allocation
U.S. Treasury	\$ 0.00	0.00%
Agency/GSE Debt	\$ 893,980.05	7.50%
ABS/MBS/CMOs	\$ 0.00	0.00%
Certificates of Deposit (CDs)	\$ 11,018,031.46	92.50%
AAA	\$ 0.00	0.00%
AA	\$ 0.00	0.00%
A	\$ 0.00	0.00%
BAA	\$ 0.00	0.00%
Below Investment Grade	\$ 0.00	0.00%
Not Rated	\$ 0.00	0.00%

* Based on Moody's, S&P and Fitch (municipals only) Long Term Rating

Maturity Analysis

Maturity	Period Value	Current Percentage Allocation
0 to < 1 yr	\$ 800,281.79	6.72%
1 to < 3 yrs	\$ 4,601,876.17	38.63%
3 to < 7 yrs	\$ 6,509,853.55	54.65%
7 to < 14 yrs	\$ 0.00	0.00%
14 to > yrs	\$ 0.00	0.00%



Fixed Income (continued) ♦

Government Sponsored Enterprise Securities (GSE)

Description (CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
FEDERAL HOME LOAN BANKS DEBENTURE .6500% DUE 01/28/2026 Callable 10/28/2021 @ 100.000 (3130AKRN8) Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Outlook: Stable	\$245,000.00	\$1,592.50	05/26/2021	\$99.649	\$244,140.05	\$8.85	\$244,044.50 \$95.55	\$244,044.50 \$95.55
FEDERAL HOME LOAN BANKS DEBENTURE STEPPED CPN .6000% DUE 05/27/2026 Callable 08/27/2021 @ 100.000 (3130AML42) Step Schedule: 1.200% on May 27, 2023 Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Outlook: Stable	\$250,000.00	\$1,500.00	05/26/2021	\$99.880	\$249,700.00	\$262.50	\$250,000.00 \$(300.00)	\$250,000.00 \$(300.00)
FEDERAL HOME LOAN BANKS DEBENTURE 1.0500% DUE 06/16/2026 Callable 09/16/2021 @ 100.000 (3130AMPQ9) Debt Classification: Senior Unsecured Ratings Information: Moody's Long Term Rating: Aaa S&P Long Term Outlook: Stable	\$400,000.00	\$4,200.00	05/26/2021	\$100.035	\$400,140.00	\$513.33	\$400,000.00 \$140.00	\$400,000.00 \$140.00
Government Sponsored Enterprise Securities (GSE) Total	\$895,000.00	\$7,292.50			\$893,980.05	\$784.68	\$894,044.50 \$(64.45)	\$894,044.50 \$(64.45)

^A Adjusted Cost figure may not have been modified with accrued market discount, acquisition premium or bond premium.



Fixed Income (continued) *

Certificates of Deposit (CDs)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
ALLY BANK FDIC # 57803 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.8500% DUE 09/19/2022 (02007GLV3) Ratings Information: Not Rated	\$145,000.00	\$2,682.50	09/17/2019	\$101.953	\$147,831.85	\$977.46	\$145,000.00 \$2,831.85	\$145,000.00 \$2,831.85
AMERANT BANK, NA FDIC # 22953 CERTIFICATE OF DEPOSIT MONTHLY 1.8500% DUE 12/20/2022 (02357QAF4) Ratings Information: Not Rated	\$130,000.00	\$2,405.00	12/17/2019	\$102.314	\$133,008.20	\$65.89	\$130,000.00 \$3,008.20	\$130,000.00 \$3,008.20
AMERICAN EXPRESS NATIONAL BANK FDIC # 27471 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 04/07/2025 (02589ABA9) Ratings Information: Not Rated	\$245,000.00	\$3,797.50	04/01/2020	\$103.378	\$253,276.10	\$1,186.07	\$245,000.00 \$8,276.10	\$245,000.00 \$8,276.10
BMO HARRIS BANK, NA FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY CALLABLE BEGINNING 10/29/21 .5500% DUE 07/29/2024 Callable 10/29/2021 @ 100.000 (05600XAN0) Ratings Information: Not Rated	\$245,000.00	\$1,347.50	08/03/2020	\$99.964	\$244,911.80	\$3.69	\$244,999.76 \$(87.96)	\$244,999.76 \$(87.96)
BANK HAPOALIM BM NEW YORK, NY FDIC # 33686 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3000% DUE 08/21/2023 (06251A2C3) Ratings Information: Not Rated	\$50,000.00	\$150.00	08/19/2020	\$99.967	\$49,983.50	\$65.34	\$50,000.00 \$(16.50)	\$50,000.00 \$(16.50)
BANK OF BOTETOURT BUCHANAN VA FDIC # 6137 CERTIFICATE OF DEPOSIT MONTHLY 1.3000% DUE 04/15/2025 (063907AB5) Ratings Information: Not Rated	\$245,000.00	\$3,185.00	04/09/2020	\$102.477	\$251,068.65	\$130.89	\$245,000.00 \$6,068.65	\$245,000.00 \$6,068.65



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
THE BANK OF PRINCETON PRINCETON, NJ FDIC # 58513 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 12/30/2024 (064520BG3) Ratings Information: Not Rated	\$245,000.00	\$1,225.00	06/26/2020	\$99.664	\$244,176.80		\$245,000.00 \$(823.20)	\$245,000.00 \$(823.20)
BANKUNITED, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/14/21 .9500% DUE 04/14/2026 Callable 08/14/2021 @ 100.000 (066519QV4) Ratings Information: Not Rated	\$245,000.00	\$2,327.50	04/12/2021	\$100.035	\$245,085.75	\$102.03	\$245,000.00 \$85.75	\$245,000.00 \$85.75
BELMONT SVG BK FDIC # 23901 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.8000% DUE 03/14/2023 (080515CM9) Ratings Information: Not Rated	\$245,000.00	\$6,860.00	03/07/2018	\$104.175	\$255,228.75	\$2,593.64	\$245,000.00 \$10,228.75	\$245,000.00 \$10,228.75
BRIDGEWATER BK FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 12/08/2025 (108622MB4) Ratings Information: Not Rated	\$245,000.00	\$1,347.50	05/26/2021	\$99.049	\$242,670.05	\$81.22	\$245,000.00 \$(2,329.95)	\$245,000.00 \$(2,329.95)
CENTERSTATE BANK, NA FDIC # 33555 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.0000% DUE 03/21/2022 (15201QCD7) Ratings Information: Not Rated	\$245,000.00	\$2,450.00	03/31/2020	\$100.598	\$246,465.10		\$243,769.12 \$2,695.98	\$243,769.12 \$2,695.98
CFBANK FAIRLAWN, OH FDIC # 28263 CERTIFICATE OF DEPOSIT MONTHLY 2.8000% DUE 03/15/2024 (15721UCY3) Ratings Information: Not Rated	\$50,000.00	\$1,400.00	03/07/2019	\$106.099	\$53,049.50	\$57.53	\$50,000.00 \$3,049.50	\$50,000.00 \$3,049.50



Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
CIT BANK FDIC # 35575 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.2500% DUE 07/02/2024 (17284CN26) Ratings Information: Not Rated	\$38,000.00	\$1,235.00	03/20/2020	\$107.867	\$40,989.46	\$94.74	\$40,905.57 \$83.89	\$40,005.73 \$983.73
CITIBANK NA FDIC # 7213 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.3500% DUE 11/09/2022 (17312QV48) Ratings Information: Not Rated	\$21,000.00	\$703.50	03/20/2020	\$104.083	\$21,857.43	\$158.05	\$22,085.87 \$(228.44)	\$21,532.57 \$324.86
CITIBANK NA FDIC # 7213 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.4000% DUE 01/09/2024 (17312QZ36) Ratings Information: Not Rated	\$100,000.00	\$3,400.00	03/19/2020	\$107.270	\$107,270.00	\$195.62	\$106,082.70 \$1,187.30	\$103,958.65 \$3,311.35
COMMERCE BANK FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/04/21 .3500% DUE 09/04/2024 Callable 08/04/2021 @ 100.000 (20056QTY9) Ratings Information: Not Rated	\$100,000.00	\$350.00	08/25/2020	\$99.320	\$99,320.00	\$24.93	\$100,000.00 \$(680.00)	\$100,000.00 \$(680.00) ^A
COMPASS BK FDIC # 19048 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.1000% DUE 08/28/2023 (20451PCZ7) Ratings Information: Not Rated	\$59,000.00	\$1,829.00	03/20/2020	\$105.773	\$62,406.07	\$761.67	\$62,415.11 \$(9.04)	\$61,090.44 \$1,315.63
DISCOVER BANK FDIC # 5649 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.6500% DUE 01/31/2023 (254673LZ7) Ratings Information: Not Rated	\$250,000.00	\$6,625.00	02/12/2018	\$103.664	\$259,160.00	\$3,267.12	\$249,858.00 \$9,302.00	\$249,858.00 \$9,302.00 ^A



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
EAGLEBANK FDIC # 34742 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2023 (27002YEV4) Ratings Information: Not Rated	\$245,000.00	\$4,042.50	03/19/2020	\$102.281	\$250,588.45	\$265.81	\$247,048.10 \$3,540.35	\$246,120.91 \$4,467.54
ENTERPRISE BANK ALLISON PARK, PA FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4) Ratings Information: Not Rated	\$245,000.00	\$5,022.50	08/22/2017	\$102.124	\$250,203.80	\$302.72	\$245,000.00 \$5,203.80	\$245,000.00 ^A \$5,203.80
EXCHANGE BK GIBBON, NE FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 06/17/2026 (301074ER7) Ratings Information: Not Rated	\$245,000.00	\$1,347.50	05/26/2021	\$98.092	\$240,325.40	\$47.99	\$245,000.00 \$(4,674.60)	\$245,000.00 ^A \$(4,674.60)
FARMERS & MRCH BANK BERLIN, WI FDIC # 15779 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 05/21/2026 (307811CQ0) Ratings Information: Not Rated	\$100,000.00	\$500.00	05/18/2021	\$98.002	\$98,002.00	\$12.33	\$100,000.00 \$(1,998.00)	\$100,000.00 ^A \$(1,998.00)
FIRST BANK FDIC # 584481 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 06/11/2026 (319137BA2) Ratings Information: Not Rated	\$245,000.00	\$1,225.00	06/07/2021	\$97.887	\$239,823.15	\$63.77	\$245,000.00 \$(5,176.85)	\$245,000.00 ^A \$(5,176.85)
FIRST BK HIGHLAND PARK FDIC # 17470 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.2000% DUE 08/02/2022 (319141HA8) Ratings Information: Not Rated	\$33,000.00	\$726.00	09/14/2017	\$102.103	\$33,693.99	\$354.05	\$33,064.42 \$629.57	\$33,013.89 \$680.10



Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
FIRST CHOICE BANK FDIC # 57966 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/30/21 .4000% DUE 09/30/2025 Callable 07/30/2021 @ 100.000 (319461DB2) Ratings Information: Not Rated	\$245,000.00	\$980.00	09/23/2020	\$98.735	\$241,900.75		\$245,000.00 \$(3,099.25)	\$245,000.00 \$(3,099.25)
1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNC7) Ratings Information: Not Rated	\$100,000.00	\$600.00	05/11/2020	\$100.220	\$100,220.00	\$47.67	\$100,000.00 \$220.00	\$100,000.00 \$220.00
FIRST NATIONAL BANK AMER FDIC # 17438 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/25/21 .3500% DUE 09/25/2024 Callable 08/25/2021 @ 100.000 (32110YQR9) Ratings Information: Not Rated	\$245,000.00	\$857.50	09/23/2020	\$99.292	\$243,265.40	\$11.75	\$245,000.00 \$(1,734.60)	\$245,000.00 \$(1,734.60)
FIRST OKLAHOMA BK FDIC # 12484 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/15/21 .6500% DUE 07/15/2025 Callable 08/15/2021 @ 100.000 (335857CB2) Ratings Information: Not Rated	\$100,000.00	\$650.00	06/29/2020	\$100.015	\$100,015.00	\$26.71	\$100,000.00 \$15.00	\$100,000.00 \$15.00
1ST SOURCE BANK FDIC # 9087 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.3500% DUE 06/03/2024 (33646CLZ5) Ratings Information: Not Rated	\$245,000.00	\$3,307.50	04/01/2020	\$102.339	\$250,730.55	\$1,069.27	\$245,000.00 \$5,730.55	\$245,000.00 \$5,730.55



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
FLAGSTAR BANK, FSB TROY, MI FDIC # 32541 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .8000% DUE 05/29/2025 (33847E3L9) Ratings Information: Not Rated	\$245,000.00	\$1,960.00	05/26/2020	\$100.624	\$246,528.80	\$332.93	\$245,000.00 \$1,528.80	\$245,000.00 \$1,528.80
FRONTIER BANK FDIC # 33922 CERTIFICATE OF DEPOSIT MONTHLY .4500% DUE 07/09/2026 (35909FAD6) Ratings Information: Not Rated	\$245,000.00	\$1,102.50	07/07/2021	\$97.489	\$238,848.05	\$63.43	\$245,000.00 \$(6,151.95)	\$245,000.00 \$(6,151.95)
GOLDMAN SACHS BANK USA FDIC # 33124 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.4000% DUE 11/22/2022 (38148PTE7) Ratings Information: Not Rated	\$250,000.00	\$6,000.00	02/12/2018	\$102.937	\$257,342.50	\$1,134.25	\$248,220.00 \$9,122.50	\$248,220.00 \$9,122.50
JONESBORO ST BANK FDIC # 9325 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/29/21 .8000% DUE 05/29/2025 Callable 08/29/2021 @ 100.000 (48040PGX7) Ratings Information: Not Rated	\$245,000.00	\$1,960.00	05/27/2020	\$100.062	\$245,151.90	\$5.37	\$245,000.00 \$151.90	\$245,000.00 \$151.90
JPMORGAN CHASE BANK NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT SEMI-ANNUAL CALLABLE BEGINNING 10/31/21 .5500% DUE 10/30/2025 Callable 10/31/2021 @ 100.000 (48128UPT0) Ratings Information: Not Rated	\$155,000.00	\$652.50	10/28/2020	\$99.222	\$153,794.10	\$212.54	\$155,000.00 \$(1,205.90)	\$155,000.00 \$(1,205.90)



Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
JPMORGAN CHASE BANK NA COLUMBUS, OH FDIC # 628 CERTIFICATE OF DEPOSIT SEMI-ANNUAL MULTI STEP CALLABLE BEGINNING 12/15/21 .4000% DUE 12/15/2025 Callable 12/15/2021 @ 100.000 (48128UTN9) Step Schedule: 0.750% on June 15, 2024, 1.750% on June 15, 2025 Ratings Information: Not Rated	\$95,000.00	\$380.00	12/11/2020	\$99.309	\$94,343.55	\$46.85	\$95,000.00 \$(656.45)	\$95,000.00 \$(656.45)
LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 12/20/2022 (51210SQX8) Ratings Information: Not Rated	\$90,000.00	\$1,485.00	12/19/2019	\$102.036	\$91,832.40	\$40.68	\$90,000.00 \$1,832.40	\$90,000.00 \$1,832.40
LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.2000% DUE 09/30/2022 (51210SSC2) Ratings Information: Not Rated	\$155,000.00	\$1,860.00	03/26/2020	\$101.235	\$156,914.25	\$185.92	\$155,000.00 \$1,914.25	\$155,000.00 \$1,914.25
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7) Ratings Information: Not Rated	\$130,000.00	\$2,340.00	11/25/2019	\$103.275	\$134,257.50	\$185.92	\$130,000.00 \$4,257.50	\$130,000.00 \$4,257.50
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KC7) Ratings Information: Not Rated	\$115,000.00	\$1,897.50	02/27/2020	\$103.083	\$118,545.45	\$150.76	\$115,000.00 \$3,545.45	\$115,000.00 \$3,545.45



Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
LUANA SAVINGS BANK LUANA, IA FDIC # 253 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.6000% DUE 09/18/2023 (549104JP3) Ratings Information: Not Rated	\$245,000.00	\$3,920.00	09/16/2019	\$102.691	\$251,592.95	\$1,439.12	\$245,000.00 \$6,592.95	\$245,000.00 \$6,592.95
MALAGA BANK FSB FDIC # 32282 CERTIFICATE OF DEPOSIT MONTHLY .6500% DUE 05/28/2025 (56102AAH9) Ratings Information: Not Rated	\$230,000.00	\$1,495.00	05/26/2020	\$100.057	\$230,131.10	\$8.19	\$230,000.00 \$131.10	\$230,000.00 \$131.10
MARLIN BUSINESS BANK FDIC # 58267 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/04/21 .4000% DUE 09/04/2024 Callable 08/04/2021 @ 100.000 (57116AUE6) Ratings Information: Not Rated	\$85,000.00	\$340.00	08/24/2020	\$100.005	\$85,004.25	\$24.22	\$85,000.00 \$4.25	\$85,000.00 \$4.25
MARLIN BUSINESS BANK FDIC # 58267 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/04/21 .4500% DUE 09/04/2025 Callable 08/04/2021 @ 100.000 (57116AUF3) Ratings Information: Not Rated	\$90,000.00	\$405.00	09/02/2020	\$100.006	\$90,005.40	\$28.85	\$90,000.00 \$5.40	\$90,000.00 \$5.40
MECHANICS CO-OP BK FDIC # 26634 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 05/26/2022 (583626AC0) Ratings Information: Not Rated	\$245,000.00	\$5,022.50	05/10/2017	\$101.622	\$248,973.90	\$55.04	\$245,000.00 \$3,973.90	\$245,000.00 \$3,973.90



Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
MERIDIAN BANK DEVON, PA FDIC # 57777 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/21/21 .6500% DUE 05/21/2026 Callable 08/21/2021 @ 100.000 (58958PJA3) Ratings Information: Not Rated	\$200,000.00	\$1,300.00	05/19/2021	\$98.709	\$197,418.00	\$32.05	\$200,000.00 \$(2,582.00)	\$200,000.00 \$(2,582.00)
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.30500% DUE 02/14/2024 (61690UEH9) Ratings Information: Not Rated	\$20,000.00	\$610.00	03/20/2020	\$106.581	\$21,316.20	\$277.42	\$21,178.31 \$137.89	\$20,776.83 \$539.37
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.9500% DUE 10/31/2024 (61690UMT4) Ratings Information: Not Rated	\$25,000.00	\$487.50	03/20/2020	\$104.398	\$26,099.50	\$121.54	\$25,295.00 \$804.50	\$25,210.82 \$888.68
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.7500% DUE 02/13/2023 (61690UTM2) Ratings Information: Not Rated	\$23,000.00	\$402.50	03/20/2020	\$102.359	\$23,542.57	\$184.16	\$23,122.02 \$420.55	\$23,065.62 \$476.95
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.6000% DUE 03/07/2022 (61690UUU2) Ratings Information: Not Rated	\$59,000.00	\$944.00	03/20/2020	\$100.926	\$59,546.34	\$380.19	\$59,227.55 \$318.79	\$59,071.20 \$475.14



Fixed Income (continued) ♦

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5500% DUE 04/09/2025 (61690UWJ5) Ratings Information: Not Rated	\$120,000.00	\$1,860.00	04/06/2020	\$103.382	\$124,058.40	\$570.74	\$120,000.00 \$4,058.40	\$120,000.00 \$4,058.40
MORGAN STANLEY PRIVATE BANK NA PURCHASE, NY FDIC # 34221 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.8500% DUE 01/03/2023 (61760A5J4) Ratings Information: Not Rated	\$100,000.00	\$1,850.00	03/19/2020	\$102.376	\$102,376.00	\$141.92	\$101,052.60 \$1,323.40	\$100,545.30 \$1,830.70
MORGAN STANLEY PRIVATE BANK NA PURCHASE, NY FDIC # 34221 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.7500% DUE 05/02/2024 (61760AZR3) Ratings Information: Not Rated	\$145,000.00	\$3,987.50	03/24/2020	\$106.171	\$153,947.95	\$972.29	\$152,216.69 \$1,731.26	\$149,900.07 \$4,047.88
NEW YORK COMMUNITY BANK WESTBURY, NY FDIC # 16022 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3500% DUE 06/03/2024 (649447UP2) Ratings Information: Not Rated	\$125,000.00	\$437.50	06/01/2021	\$99.514	\$124,392.50	\$68.32	\$125,000.00 \$(607.50)	\$125,000.00 \$(607.50)
NEW YORK COMMUNITY BANK FDIC # 16022 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .7000% DUE 07/01/2026 (649447UZ0) Ratings Information: Not Rated	\$90,000.00	\$630.00	06/22/2021	\$98.737	\$88,863.30	\$51.78	\$90,000.00 \$(1,136.70)	\$90,000.00 \$(1,136.70)



Your Portfolio (continued)

City of Pataskala Account No.

Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
PARAGON NB FDIC # 57874 CERTIFICATE OF DEPOSIT MONTHLY .2500% DUE 08/28/2023 (69912SHW3) Ratings Information: Not Rated	\$85,000.00	\$212.50	08/25/2020	\$99.853	\$84,875.05	\$1.16	\$85,000.00 \$(124.95)	\$85,000.00 \$(124.95)
PARKSIDE FNCL B&TC FDIC # 58796 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/07/21 .5000% DUE 08/07/2025 Callable 08/07/2021 @ 100.000 (70147ADX9) Ratings Information: Not Rated	\$100,000.00	\$550.00	08/17/2020	\$99.574	\$99,574.00	\$34.66	\$99,999.90 \$(425.90)	\$99,999.90 \$(425.90)
PATHFINDER BANK FDIC # 57497 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/29/21 .5000% DUE 10/29/2025 Callable 08/29/2021 @ 100.000 (70320KAS0) Ratings Information: Not Rated	\$100,000.00	\$500.00	10/21/2020	\$99.018	\$99,018.00	\$1.37	\$100,000.00 \$(982.00)	\$100,000.00 \$(982.00)
PREFERRED BK LOS ANGELES, CA FDIC # 33539 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 07/17/2025 (740367MA2) Ratings Information: Not Rated	\$245,000.00	\$1,225.00	07/14/2020	\$99.425	\$243,591.25	\$43.63	\$245,000.00 \$(1,408.75)	\$245,000.00 \$(1,408.75)
PRIVATEBANK & TC FDIC # 33306 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.5000% DUE 08/30/2021 (74267GVM6) Ratings Information: Not Rated	\$245,000.00	\$3,675.00	08/26/2016	\$100.121	\$245,296.45	\$1,530.41	\$245,000.00 \$296.45	\$245,000.00 \$296.45



Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
RAYMOND JAMES BANK, NA ST PETERSBURG, FL FDIC # 33893 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0000% DUE 08/23/2024 (75472RAE1) Ratings Information: Not Rated	\$245,000.00	\$4,900.00	08/20/2019	\$104.345	\$255,645.25	\$2,107.67	\$245,000.00 \$10,645.25	\$245,000.00 \$10,645.25
SPRING BANK FDIC # 58668 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 03/25/2026 (849430BP7) Ratings Information: Not Rated	\$245,000.00	\$1,225.00	06/08/2021	\$98.305	\$240,847.25	\$16.78	\$245,000.00 \$(4,152.75)	\$245,000.00 \$(4,152.75)
STERLING BANK FDIC # 57813 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.6500% DUE 09/18/2023 (85916VDN2) Ratings Information: Not Rated	\$245,000.00	\$4,042.50	09/16/2019	\$102.798	\$251,855.10	\$1,484.09	\$245,000.00 \$6,855.10	\$245,000.00 \$6,855.10
TEXAS CAP BK NA DALLAS, TX FDIC # 34383 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3000% DUE 02/07/2023 (88224PLY3) Ratings Information: Not Rated	\$145,000.00	\$435.00	08/05/2020	\$100.136	\$145,197.20	\$206.18	\$145,000.00 \$197.20	\$145,000.00 \$197.20
TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/08/21 .7000% DUE 06/07/2024 Callable 08/08/2021 @ 100.000 (88241THM5) Ratings Information: Not Rated	\$245,000.00	\$1,715.00	05/28/2020	\$100.072	\$245,176.40	\$103.37	\$245,000.00 \$176.40	\$245,000.00 \$176.40



Fixed Income (continued) *

Certificates of Deposit (CDs) (continued)

Description (Account Number or CUSIP)	Par Value	Estimated Annual Income	Date Acquired	Price	Value	Accrued Interest	Total Cost Basis/ Gain or (Loss)	Adjusted Cost/ Gain or (Loss)
UBS BANK USA SALT LAKE CITY, UT FDIC # 57565 CERTIFICATE OF DEPOSIT MONTHLY 3.1500% DUE 05/30/2023 (90348JCR9) Ratings Information: Not Rated	\$245,000.00	\$7,717.50	05/25/2018	\$105.277	\$257,928.65		\$245,000.00 \$12,928.65	\$245,000.00 \$12,928.65
UNITY BANK CLINTON, NJ FDIC # 33503 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .4000% DUE 12/18/2025 (91330ACR6) Ratings Information: Not Rated	\$115,000.00	\$460.00	12/15/2020	\$98.357	\$113,110.55	\$52.93	\$115,000.00 \$(1,889.45)	\$115,000.00 \$(1,889.45)
WELLS FARGO BANK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48) Ratings Information: Not Rated	\$155,000.00	\$4,262.50	05/01/2019	\$106.169	\$164,561.95	\$315.31	\$155,000.00 \$9,561.95	\$155,000.00 \$9,561.95
Certificates of Deposit (CDs) Total	\$10,893,000.00	\$137,027.50			\$11,018,031.46	\$24,394.08	\$10,915,540.72 \$102,490.74	\$10,906,138.81 \$111,892.65

* Adjusted Cost figure may not have been modified with accrued market discount, acquisition premium or bond premium.

Fixed Income Total **\$144,320.00** **\$11,912,011.51** **\$25,178.76**

* Please see Fixed Income Investments on the Understanding Your Statement page.

Portfolio Total **\$11,931,179.69**

Accrued Interest Total **\$25,178.76**

Portfolio Total with Accrued Interest **\$11,956,358.45**

Log in to Client Access at <https://www.raymondjames.com/clientaccess> to view additional position details, filter, sort, or download up to 18 months of activity and see available delivery options for account documents.



Activity Summary

Type	This Statement	Year to Date
Deposits	\$0.00	\$1,990,175.80
Total Deposits	\$0.00	\$1,990,175.80
Type	This Statement	Year to Date
Dividends - Taxable	\$0.00	\$0.02
Interest - Taxable	\$9,524.26	\$77,674.59
Interest at RJ Bank Deposit Program	\$0.65	\$4.33
Total Income	\$9,524.91	\$77,678.94

83

Activity Detail

Type	This Statement	Year to Date
Purchases	\$(245,000.00)	\$(2,879,570.91)
Reinvests	\$0.00	\$(0.01)
Total Purchases	\$(245,000.00)	\$(2,879,570.92)
Type	This Statement	Year to Date
Redemptions	\$0.00	\$825,000.00
Sales	\$0.00	\$552.77
Total Sales/Redemptions	\$0.00	\$825,552.77

Sales / Redemptions

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
			Beginning Balance				\$254,643.27	
07/01/2021	Income	Interest - Taxable	1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNC7)			\$49.32	\$254,692.59	Paid on 100,000
07/01/2021	Income	Interest - Taxable	LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7)			\$192.33	\$254,884.92	Paid on 130,000
07/01/2021	Income	Interest - Taxable	LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KC7)			\$155.96	\$255,040.88	Paid on 115,000
07/02/2021	Income	Interest - Taxable	CIT BANK FDIC # 35575 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.2500% DUE 07/02/2024 (17284CN26)			\$612.42	\$255,653.30	Paid on 38,000



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
07/02/2021	Income	Interest - Taxable	MORGAN STANLEY PRIVATE BANK NA PURCHASE, NY FDIC # 34221 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.8500% DUE 01/03/2023 (61760A5J4)			\$917.40	\$256,570.70	Paid on 100,000
07/06/2021	Income	Interest - Taxable	EAGLEBANK FDIC # 34742 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2023 (27002YEV4)			\$332.26	\$256,902.96	Paid on 245,000
07/06/2021	Income	Interest - Taxable	MARLIN BUSINESS BANK FDIC # 58267 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/04/21 .4500% DUE 09/04/2025 Callable 08/04/2021 @ 100.000 (57116AUF3)			\$33.29	\$256,936.25	Paid on 90,000
07/06/2021	Income	Interest - Taxable	WELLS FARGO BANK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48)			\$350.34	\$257,286.59	Paid on 155,000
07/06/2021	Income	Interest - Taxable	COMMERCE BANK FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/04/21 .3500% DUE 09/04/2024 Callable 08/04/2021 @ 100.000 (20056QTY9)			\$28.77	\$257,315.36	Paid on 100,000
07/06/2021	Income	Interest - Taxable	MARLIN BUSINESS BANK FDIC # 58267 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/04/21 .4000% DUE 09/04/2024 Callable 08/04/2021 @ 100.000 (57116AUE6)			\$27.94	\$257,343.30	Paid on 85,000
07/07/2021	Income	Interest - Taxable	PARKSIDE FNCL B&TC FDIC # 58796 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/07/21 .5500% DUE 08/07/2025 Callable 08/07/2021 @ 100.000 (70147ADX9)			\$45.21	\$257,388.51	Paid on 100,000
07/08/2021	Income	Interest - Taxable	ENTERPRISE BANK ALLISON PARK, PA FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4)			\$412.81	\$257,801.32	Paid on 245,000
07/08/2021	Income	Interest - Taxable	BRIDGEWATER BK FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 12/08/2025 (108622MB4)			\$110.75	\$257,912.07	Paid on 245,000



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
07/08/2021	Income	Interest - Taxable	TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/08/21 .7000% DUE 06/07/2024 Callable 08/08/2021 @ 100.000 (88241THM5)			\$140.96	\$258,053.03	Paid on 245,000
07/09/2021	Purchase	Purchase	FRONTIER BANK FDIC # 33922 CERTIFICATE OF DEPOSIT MONTHLY .4500% DUE 07/09/2026 (35909FAD6)	245,000.000	\$100.000	\$(245,000.00)	\$13,053.03	
07/09/2021	Income	Interest - Taxable	CITIBANK NA FDIC # 7213 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.4000% DUE 01/09/2024 (17312QZ36)			\$1,686.03	\$14,739.06	Paid on 100,000
07/12/2021	Income	Interest - Taxable	FIRST BANK FDIC # 58481 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 06/11/2026 (319137BA2)			\$100.68	\$14,839.74	Paid on 245,000
07/14/2021	Income	Interest - Taxable	BANKUNITED, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/14/21 .9500% DUE 04/14/2026 Callable 08/14/2021 @ 100.000 (066519QV4)			\$191.30	\$15,031.04	Paid on 245,000
07/15/2021	Income	Interest - Taxable	BANK OF BOTETOURT BUCHANAN VA FDIC # 6137 CERTIFICATE OF DEPOSIT MONTHLY 1.3000% DUE 04/15/2025 (063907AB5)			\$261.78	\$15,292.82	Paid on 245,000
07/15/2021	Income	Interest - Taxable	CFBANK FAIRLAWN, OH FDIC # 28263 CERTIFICATE OF DEPOSIT MONTHLY 2.8000% DUE 03/15/2024 (15721UCY3)			\$115.07	\$15,407.89	Paid on 50,000
07/15/2021	Income	Interest - Taxable	FIRST OKLAHOMA BK FDIC # 12484 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/15/21 .6500% DUE 07/15/2025 Callable 08/15/2021 @ 100.000 (335857CB2)			\$53.42	\$15,461.31	Paid on 100,000
07/19/2021	Income	Interest - Taxable	PREFERRED BK LOS ANGELES, CA FDIC # 33539 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 07/17/2025 (740367MA2)			\$100.68	\$15,561.99	Paid on 245,000
07/19/2021	Income	Interest - Taxable	EXCHANGE BK GIBBON, NE FDIC # 1435 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 06/17/2026 (301074ER7)			\$110.75	\$15,672.74	Paid on 245,000



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
07/20/2021	Income	Interest - Taxable	AMERANT BANK, NA FDIC # 22953 CERTIFICATE OF DEPOSIT MONTHLY 1.8500% DUE 12/20/2022 (02357QAF4)			\$197.67	\$15,870.41	Paid on 130,000
07/20/2021	Income	Interest - Taxable	LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 12/20/2022 (51210SQX8)			\$122.05	\$15,992.46	Paid on 90,000
07/21/2021	Income	Interest - Taxable	FARMERS & MRCH BANK BERLIN, WI FDIC # 15779 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 05/21/2026 (307811CQ0)			\$41.10	\$16,033.56	Paid on 100,000
07/21/2021	Income	Interest - Taxable	MERIDIAN BANK DEVON, PA FDIC # 57777 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/21/21 .6500% DUE 05/21/2026 Callable 08/21/2021 @ 100.000 (58958PJA3)			\$106.85	\$16,140.41	Paid on 200,000
07/26/2021	Income	Interest - Taxable	MECHANICS CO-OP BK FDIC # 26634 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 05/26/2022 (583626AC0)			\$412.81	\$16,553.22	Paid on 245,000
07/26/2021	Income	Interest - Taxable	FIRST NATIONAL BANK AMER FDIC # 17438 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/25/21 .3500% DUE 09/25/2024 Callable 08/25/2021 @ 100.000 (32110YQR9)			\$70.48	\$16,623.70	Paid on 245,000
07/26/2021	Income	Interest - Taxable	SPRING BANK FDIC # 58668 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 03/25/2026 (849430BP7)			\$100.68	\$16,724.38	Paid on 245,000
07/28/2021	Income	Interest - Taxable	PARAGON NB FDIC # 57874 CERTIFICATE OF DEPOSIT MONTHLY .2500% DUE 08/28/2023 (69912SHW3)			\$17.46	\$16,741.84	Paid on 85,000
07/28/2021	Income	Interest - Taxable	MALAGA BANK FSB FDIC # 32282 CERTIFICATE OF DEPOSIT MONTHLY .6500% DUE 05/28/2025 (56102AAH9)			\$122.88	\$16,864.72	Paid on 230,000
07/28/2021	Income	Interest - Taxable	FEDERAL HOME LOAN BANKS DEBENTURE .6500% DUE 01/28/2026 Callable 10/28/2021 @ 100.000 (3130AKRN8)			\$796.25	\$17,660.97	Paid on 245,000



Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
07/29/2021	Income	Interest - Taxable	BMO HARRIS BANK, NA FDIC # 16571 CERTIFICATE OF DEPOSIT QTRLY CALLABLE BEGINNING 10/29/21 .55000% DUE 07/29/2024 Callable 10/29/2021 @ 100.000 (05600XAN0)			\$335.95	\$17,996.92	Paid on 245,000
07/29/2021	Income	Interest - Taxable	PATHFINDER BANK FDIC # 57497 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/29/21 .50000% DUE 10/29/2025 Callable 08/29/2021 @ 100.000 (70320KAS0)			\$41.10	\$18,038.02	Paid on 100,000
07/29/2021	Income	Interest - Taxable	JONESBORO ST BANK FDIC # 9325 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/29/21 .80000% DUE 05/29/2025 Callable 08/29/2021 @ 100.000 (48040PGX7)			\$161.09	\$18,199.11	Paid on 245,000
07/30/2021	Income	Interest at RJ Bank Deposit Program	Raymond James Bank Deposit Program			\$0.65	\$18,199.76	
07/30/2021	Income	Interest - Taxable	FIRST CHOICE BANK FDIC # 57966 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 07/30/21 .40000% DUE 09/30/2025 Callable 07/30/2021 @ 100.000 (319461DB2)			\$80.55	\$18,280.31	Paid on 245,000
07/30/2021	Income	Interest - Taxable	THE BANK OF PRINCETON PRINCETON, NJ FDIC # 58513 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 12/30/2024 (064520BG3)			\$100.68	\$18,380.99	Paid on 245,000
07/30/2021	Income	Interest - Taxable	LAKESIDE BANK FDIC # 19573 CERTIFICATE OF DEPOSIT MONTHLY 1.20000% DUE 09/30/2022 (51210SSC2)			\$152.88	\$18,533.87	Paid on 155,000
07/30/2021	Income	Interest - Taxable	UBS BANK USA SALT LAKE CITY, UT FDIC # 57565 CERTIFICATE OF DEPOSIT MONTHLY 3.15000% DUE 05/30/2023 (90348JCR9)			\$634.31	\$19,168.18	Paid on 245,000



Your Activity (continued)

City of Pataskala Account No.

Future Payments

Future Interest Payments [◇]

Description (Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
DISCOVER BANK FDIC # 5649 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.6500% DUE 01/31/2023 (254673LZ7)	07/17/2021	07/31/2021	\$3,285.27	2.65% coupon x 250,000.000 par value
1ST FNCL BANK USA DAKOTA DUNES, SD FDIC # 1673 CERTIFICATE OF DEPOSIT MONTHLY .6000% DUE 06/03/2024 (32022RNC7)	07/15/2021	08/01/2021	\$50.96	0.60% coupon x 100,000.000 par value
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.8000% DUE 11/27/2023 (538036GS7)	07/15/2021	08/01/2021	\$198.74	1.80% coupon x 130,000.000 par value
LIVE OAK BKG CO WILMINGTON, NC FDIC # 58665 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2024 (538036KC7)	07/15/2021	08/01/2021	\$161.16	1.65% coupon x 115,000.000 par value
FIRST BK HIGHLAND PARK FDIC # 17470 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.2000% DUE 08/02/2022 (319141HA8)	07/16/2021	08/02/2021	\$360.02	2.20% coupon x 33,000.000 par value
WELLS FARGO BANK NA FDIC # 3511 CERTIFICATE OF DEPOSIT MONTHLY 2.7500% DUE 05/03/2024 (949763A48)	07/17/2021	08/03/2021	\$362.02	2.75% coupon x 155,000.000 par value
COMMERCE BANK FDIC # 10212 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/04/21 .3500% DUE 09/04/2024 Callable 08/04/2021 @ 100.000 (20056QTY9)	07/18/2021	08/04/2021	\$29.73	0.35% coupon x 100,000.000 par value
MARLIN BUSINESS BANK FDIC # 58267 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 05/04/21 .4000% DUE 09/04/2024 Callable 08/04/2021 @ 100.000 (57116AUE6)	07/18/2021	08/04/2021	\$28.88	0.40% coupon x 85,000.000 par value
MARLIN BUSINESS BANK FDIC # 58267 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 05/04/21 .4500% DUE 09/04/2025 Callable 08/04/2021 @ 100.000 (57116AUF3)	07/18/2021	08/04/2021	\$34.40	0.45% coupon x 90,000.000 par value
EAGLEBANK FDIC # 34742 CERTIFICATE OF DEPOSIT MONTHLY 1.6500% DUE 03/06/2023 (27002YEV4)	07/20/2021	08/06/2021	\$343.34	1.65% coupon x 245,000.000 par value
PARKSIDE FNCL B&T FDIC # 58796 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/07/21 .5500% DUE 08/07/2025 Callable 08/07/2021 @ 100.000 (70147ADX9)	07/21/2021	08/07/2021	\$46.71	0.55% coupon x 100,000.000 par value
TEXAS CAP BK NA DALLAS, TX FDIC # 34383 CERTIFICATE OF DEPOSIT SEMI-ANNUAL .3000% DUE 02/07/2023 (88224PLY3)	07/21/2021	08/07/2021	\$215.71	0.30% coupon x 145,000.000 par value
BRIDGEWATER BK FDIC # 58210 CERTIFICATE OF DEPOSIT MONTHLY .5500% DUE 12/08/2025 (108622MB4)	07/22/2021	08/08/2021	\$114.44	0.55% coupon x 245,000.000 par value
ENTERPRISE BANK ALLISON PARK, PA FDIC # 34786 CERTIFICATE OF DEPOSIT MONTHLY 2.0500% DUE 09/08/2022 (29367RJT4)	07/22/2021	08/08/2021	\$426.57	2.05% coupon x 245,000.000 par value



Future Payments (continued)

Future Interest Payments (continued) [◇]

Description	(Symbol or CUSIP)	Record Date	Payable Date	Estimated Amount	Additional Detail
TEXAS EXCH BANK SSB CROWLEY, TX FDIC # 20099 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/08/21 .7000% DUE 06/07/2024 Callable 08/08/2021 @ 100.000 (88241THM5)		07/22/2021	08/08/2021	\$145.66	0.70% coupon x 245,000.000 par value
FRONTIER BANK FDIC # 33922 CERTIFICATE OF DEPOSIT MONTHLY .4500% DUE 07/09/2026 (35909FAD6)		07/23/2021	08/09/2021	\$93.64	0.45% coupon x 245,000.000 par value
FIRST BANK FDIC # 584481 CERTIFICATE OF DEPOSIT MONTHLY .5000% DUE 06/11/2026 (319137BA2)		07/25/2021	08/11/2021	\$104.04	0.50% coupon x 245,000.000 par value
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.7500% DUE 02/13/2023 (61690UTM2)		07/27/2021	08/13/2021	\$199.60	1.75% coupon x 23,000.000 par value
BANKUNITED, NA MIAMI LAKES, FL FDIC # 58979 CERTIFICATE OF DEPOSIT MONTHLY CALLABLE BEGINNING 08/14/21 .9500% DUE 04/14/2026 Callable 08/14/2021 @ 100.000 (066519QV4)		07/28/2021	08/14/2021	\$197.68	0.95% coupon x 245,000.000 par value
MORGAN STANLEY BANK, NA SALT LAKE CITY, UT FDIC # 32992 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 3.0500% DUE 02/14/2024 (61690UEH9)		07/28/2021	08/14/2021	\$302.49	3.05% coupon x 20,000.000 par value
Future Interest Payments Total				\$6,701.06	

[◇] Please see Future Payments on the Understanding Your Statement page.

Realized Capital Gains & Losses [○]

Summary of Gains & Losses

	This Statement	Year To Date
Short-Term Gain	\$0.00	\$0.00
Short-Term Loss	\$0.00	\$0.00
Long-Term Gain	\$0.00	\$0.00
Long-Term Loss	\$0.00	\$0.00
Net Gain / Loss Total	\$0.00	\$0.00





P. O. Box 7177
Dublin, OH 43017

0002997-0004712 PDFE 325035



CITY OF PATASKALA
GENERAL OPERATING
ATTN JAMES M NICHOLSON
621 W BROAD ST SUITE 1D
PATASKALA, OH 43062

For Inquiries, write to:
STAR Ohio
C/O Public Funds Administrators
PO Box 7177
Dublin, OH 43017
Or call: 800-648-STAR (7827)

ACCOUNT SUMMARY STATEMENT

Yield This Month 0.08%	Year to Date Interest Income \$802.20	Total \$/Units \$2,437,486.31	as of July 31, 2021
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Account Title	Account Number	Balance as of Previous Month	Balance as of Current Month	Interest Income for Current Month
CITY OF PATASKALA		\$535,169.04	\$535,202.99	\$33.95
CITY OF PATASKALA		\$1,070,324.74	\$1,070,392.64	\$67.90
CITY OF PATASKALA		\$42,027.46	\$0.00	\$0.00
CITY OF PATASKALA		\$0.00	\$831,890.68	\$10.14
Totals		\$1,647,521.24	\$2,437,486.31	\$111.99

See accompanying statements for individual account activity



P. O. Box 7177
Dublin, OH 43017

Account Statement

July 1, 2021 - July 31, 2021

ACCOUNT NUMBER

REGISTRATION

CITY OF PATASKALA
UTILITY FUND
ATTN JAMES M NICHOLSON
621 W BROAD ST SUITE 1D
PATASKALA, OH 43062

REP NAME

REP ID

90496 45 0000



CITY OF PATASKALA
GENERAL OPERATING
ATTN JAMES M NICHOLSON
621 W BROAD ST SUITE 1D
PATASKALA, OH 43062



Shareholder Services 800-648-STAR (7827)

Funds Management

STAR Ohio
Columbus, OH 43260



Please visit our website at:
www.tos.ohio.gov

Shareholder Message Center

STAR Ohio will be closed Monday, September 7, 2021 in observance of Labor Day.

The daily fund close time for STAR Ohio is 2:00pm. (Excluding holidays and/or early close days listed above).

24 hr. advance transaction notification of both purchases and redemptions over \$100 million is highly recommended, including the length of time the deposited funds are expected to remain in STAR Ohio. Future-dated redemptions up to \$20 million can also be initiated online by selecting the trade date that you wish the trade to be processed on. Advanced notification allows the STAR Ohio fund to invest timely to achieve the best yield possible.

Are you expecting to receive funds as a result of the American Rescue Plan Act (ARP)? You can easily open an additional STAR Ohio account specifically for these relief funds. This account would allow the funds to remain separate from your other accounts as they continue to earn daily interest. The new ARP account can be linked online to your current account(s) for easy visibility and accessibility. To open a new account for these funds, please fill out an application located online at <https://tos.ohio.gov/star-ohio> under Forms, Fact Sheets & Reports.

Go paperless! Contact STAR Ohio Client Services to stop paper statements or to update web access for your STAR Ohio account.

STAR Ohio Client Services can be reached from 8:30am to 5:00pm Monday through Friday at 1-800-648-STAR (7827) or by emailing info@starohio.com.

PORTFOLIO SUMMARY

Funds	Fund ID	Cost Basis Election	Total Shares	Share Price	Share Value	Portfolio %
STAR Ohio	4508	N/A	535,202.990	\$1.00	\$535,202.99	100.00%

Portfolio Value as of 07/31/2021:

\$535,202.99

DISTRIBUTION SUMMARY

Funds	Fund ID	YTD Earnings			Reinvestment Option		
		Income	S/T Cap Gains	L/T Cap Gains	Income	S/T Cap Gains	L/T Cap Gains
STAR Ohio	4508	\$258.16	\$0.00	\$0.00	Reinvest	Reinvest	Reinvest

TRANSACTIONS

STAR Ohio

4508 - 75682

30 Day Yield = 0.08%

Date	Transaction Type	Transaction ID	Shares	Share Price	Gross Amount	Ded. Amount	Net Amount
07/01/2021	Opening Balance		535,169.040	\$1.00			\$535,169.04
07/30/2021	Income Dividend Reinvestment	582406151	33.950	1.00	33.95		33.95
07/31/2021	Closing Balance		535,202.990	\$1.00			\$535,202.99



P. O. Box 7177
Dublin, OH 43017

Account Statement

July 1, 2021 - July 31, 2021

ACCOUNT NUMBER

REGISTRATION

CITY OF PATASKALA
GENERAL OPERATING
ATTN JAMES M NICHOLSON
621 W BROAD ST SUITE 1D
PATASKALA, OH 43062

REP NAME

REP ID

	90496 45 0000
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CITY OF PATASKALA
GENERAL OPERATING
ATTN JAMES M NICHOLSON
621 W BROAD ST SUITE 1D
PATASKALA, OH 43062



Shareholder Services 800-648-STAR (7827)

Funds Management

STAR Ohio
Columbus, OH 43260



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www.tos.ohio.gov

Shareholder Message Center

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PORTFOLIO SUMMARY

Funds	Fund ID	Cost Basis Election	Total Shares	Share Price	Share Value	Portfolio %
STAR Ohio	4508	N/A	1,070,392.640	\$1.00	\$1,070,392.64	100.00%

Portfolio Value as of 07/31/2021:

\$1,070,392.64

DISTRIBUTION SUMMARY

Funds	Fund ID	YTD Earnings			Reinvestment Option		
		Income	S/T Cap Gains	L/T Cap Gains	Income	S/T Cap Gains	L/T Cap Gains
STAR Ohio	4508	\$516.28	\$0.00	\$0.00	Reinvest	Reinvest	Reinvest

TRANSACTIONS

STAR Ohio

4508 - 75683

30 Day Yield = 0.08%

Date	Transaction Type	Transaction ID	Shares	Share Price	Gross Amount	Ded. Amount	Net Amount
07/01/2021	Opening Balance		1,070,324.740	\$1.00			\$1,070,324.74
07/30/2021	Income Dividend Reinvestment	582407151	67.900	1.00	67.90		67.90
07/31/2021	Closing Balance		1,070,392.640	\$1.00			\$1,070,392.64



P. O. Box 7177
Dublin, OH 43017

Account Statement

July 1, 2021 - July 31, 2021

ACCOUNT NUMBER

REGISTRATION

CITY OF PATASKALA
BOND IMPROVEMENTS FUND
ATTN JAMES M NICHOLSON
621 W BROAD ST SUITE 1D
PATASKALA, OH 43062

REP NAME

REP ID



CITY OF PATASKALA
GENERAL OPERATING
ATTN JAMES M NICHOLSON
621 W BROAD ST SUITE 1D
PATASKALA, OH 43062



Shareholder Services 800-648-STAR (7827)

Funds Management

STAR Ohio
Columbus, OH 43260



Please visit our website at:
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Shareholder Message Center

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PORTFOLIO SUMMARY

Funds	Fund ID	Cost Basis Election	Total Shares	Share Price	Share Value	Portfolio %
STAR Ohio	4508	N/A	0.000	\$1.00	\$0.00	0.00%

Portfolio Value as of 07/31/2021:

\$0.00

DISTRIBUTION SUMMARY

Funds	Fund ID	YTD Earnings			Reinvestment Option		
		Income	S/T Cap Gains	L/T Cap Gains	Income	S/T Cap Gains	L/T Cap Gains
STAR Ohio	4508	\$17.62	\$0.00	\$0.00	Reinvest	Reinvest	Reinvest

TRANSACTIONS

STAR Ohio

4508 - 76161

30 Day Yield = 0.08%

Date	Transaction Type	Transaction ID	Shares	Share Price	Gross Amount	Ded. Amount	Net Amount
07/01/2021	Opening Balance		42,027.460	\$1.00			\$42,027.46
07/01/2021	Redemption	57681912	(42,027.460)	1.00	(42,027.46)		(42,027.46)
07/31/2021	Closing Balance		0.000	\$1.00			\$0.00



P. O. Box 7177
Dublin, OH 43017

Account Statement

July 1, 2021 - July 31, 2021

ACCOUNT NUMBER

REGISTRATION

CITY OF PATASKALA
LOCAL FISCAL RECOVERY FUND (ARPA)
ATTN JAMES NICHOLSON
621 W BROAD ST
SUITE 1D
PATASKALA, OH 43062

REP NAME

REP ID

	90496 45 0000
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CITY OF PATASKALA
GENERAL OPERATING
ATTN JAMES M NICHOLSON
621 W BROAD ST SUITE 1D
PATASKALA, OH 43062



Shareholder Services 800-648-STAR (7827)

Funds Management

STAR Ohio
Columbus, OH 43260



Please visit our website at:
www.tos.ohio.gov

Shareholder Message Center

STAR Ohio will be closed Monday, September 7, 2021 in observance of Labor Day.

The daily fund close time for STAR Ohio is 2:00pm. (Excluding holidays and/or early close days listed above).

24 hr. advance transaction notification of both purchases and redemptions over \$100 million is highly recommended, including the length of time the deposited funds are expected to remain in STAR Ohio. Future-dated redemptions up to \$20 million can also be initiated online by selecting the trade date that you wish the trade to be processed on. Advanced notification allows the STAR Ohio fund to invest timely to achieve the best yield possible.

Are you expecting to receive funds as a result of the American Rescue Plan Act (ARP)? You can easily open an additional STAR Ohio account specifically for these relief funds. This account would allow the funds to remain separate from your other accounts as they continue to earn daily interest. The new ARP account can be linked online to your current account(s) for easy visibility and accessibility. To open a new account for these funds, please fill out an application located online at <https://tos.ohio.gov/star-ohio> under Forms, Fact Sheets & Reports.

Go paperless! Contact STAR Ohio Client Services to stop paper statements or to update web access for your STAR Ohio account.

STAR Ohio Client Services can be reached from 8:30am to 5:00pm Monday through Friday at 1-800-648-STAR (7827) or by emailing info@starohio.com.

PORTFOLIO SUMMARY

Funds	Fund ID	Cost Basis Election	Total Shares	Share Price	Share Value	Portfolio %
STAR Ohio	4508	N/A	831,890.680	\$1.00	\$831,890.68	100.00%

Portfolio Value as of 07/31/2021:

\$831,890.68

DISTRIBUTION SUMMARY

Funds	Fund ID	YTD Earnings			Reinvestment Option		
		Income	S/T Cap Gains	L/T Cap Gains	Income	S/T Cap Gains	L/T Cap Gains
STAR Ohio	4508	\$10.14	\$0.00	\$0.00	Reinvest	Reinvest	Reinvest

TRANSACTIONS

STAR Ohio

4508 - 76678

30 Day Yield = 0.08%

Date	Transaction Type	Transaction ID	Shares	Share Price	Gross Amount	Ded. Amount	Net Amount
07/01/2021	Opening Balance		0.000	\$1.00			\$0.00
07/26/2021	Purchase	57974711	831,880.540	1.00	831,880.54		831,880.54
07/30/2021	Income Dividend Reinvestment	583183151	10.140	1.00	10.14		10.14
07/31/2021	Closing Balance		831,890.680	\$1.00			\$831,890.68

Park National Bank
 PO Box 3500
 Newark, OH 43058



Contact Us
888-289-0048
www.ParkNationalBank.com



City of Pataskala
 621 Broad St SW Ste 2B
 Pataskala, OH 430628119

Account
City of Pataskala

Date
07/31/2021

Page
1 of 5

IntraFi® Network DepositsSM Monthly Statement

Demand or Savings Option (formerly known as ICS®)

The following information is a summary of activity in your account(s) for the month of July 2021 and the list of FDIC-insured institution(s) that hold your deposits as of the date indicated. These deposits have been placed by us, as your agent and custodian, in deposit accounts through IntraFi Network Deposits. Funds in your deposit accounts at the FDIC-insured institutions at which your funds have been placed will be "deposits," as defined by federal law.

Summary of Accounts

Account ID	Deposit Option	Interest Rate	Opening Balance	Ending Balance
*****746	Demand	0.025%	\$5,357,522.30	\$5,440,957.97
*****749	Demand	0.025%	4,825,799.69	5,306,132.60
TOTAL			\$10,183,321.99	\$10,747,090.57

DETAILED ACCOUNT OVERVIEW

Account ID: *****746
Account Title: City of Pataskala



Account Summary - Demand

Statement Period	7/1-7/31/2021	Average Daily Balance	\$5,338,087.10
Previous Period Ending Balance	\$5,357,522.30	Interest Rate at End of Statement Period	0.025%
Total Program Deposits	327,763.08	Statement Period Yield	0.02%
Total Program Withdrawals	(244,440.64)	YTD Interest Paid	954.14
Interest Capitalized	113.23	YTD Taxes Withheld	0.00
Taxes Withheld	(0.00)		
Current Period Ending Balance	\$5,440,957.97		

Account Transaction Detail

Date	Activity Type	Amount	Balance
07/01/2021	Withdrawal	(\$146,060.31)	\$5,211,461.99
07/02/2021	Withdrawal	(10,373.35)	5,201,088.64
07/06/2021	Withdrawal	(82.51)	5,201,006.13
07/07/2021	Deposit	6,036.32	5,207,042.45
07/08/2021	Deposit	5,775.07	5,212,817.52
07/09/2021	Deposit	17,907.46	5,230,724.98
07/12/2021	Deposit	6,725.37	5,237,450.35
07/13/2021	Deposit	52,143.08	5,289,593.43
07/14/2021	Deposit	13,182.58	5,302,776.01
07/15/2021	Deposit	3,192.46	5,305,968.47
07/15/2021	Withdrawal	(25,276.98)	5,280,691.49
07/16/2021	Deposit	73,282.60	5,353,974.09
07/19/2021	Deposit	3,379.43	5,357,353.52
07/20/2021	Deposit	14,855.34	5,372,208.86
07/21/2021	Deposit	102,308.78	5,474,517.64
07/22/2021	Deposit	28,419.87	5,502,937.51
07/23/2021	Withdrawal	(1,702.43)	5,501,235.08
07/26/2021	Withdrawal	(8.20)	5,501,226.88
07/27/2021	Withdrawal	(13,375.65)	5,487,851.23
07/28/2021	Deposit	554.72	5,488,405.95
07/28/2021	Withdrawal	(34,742.42)	5,453,663.53
07/29/2021	Withdrawal	(9,521.62)	5,444,141.91
07/30/2021	Withdrawal	(3,297.17)	5,440,844.74
07/30/2021	Interest Capitalization	113.23	5,440,957.97

Summary of Balances as of July 31, 2021

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Alerus Financial, N.A.	Grand Forks, ND	3931	\$248,355.27
BNC National Bank	Glendale, AZ	57197	0.80

DETAILED ACCOUNT OVERVIEW

Account ID: *****746

Account Title: City of Pataskala

Summary of Balances as of July 31, 2021

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Bell Bank	Fargo, ND	19581	248,355.27
Blackhawk Bank	Beloit, WI	14078	248,355.27
Bremer Bank, National Association	South St. Paul, MN	12923	0.06
Cadence Bank, N.A.	Birmingham, AL	4999	248,355.27
Citizens Bank, National Association	Providence, RI	57957	248,355.27
EagleBank	Silver Spring, MD	34742	248,355.27
First Bank & Trust	Brookings, SD	3973	0.15
First National Bank of Omaha	Omaha, NE	5452	248,355.27
Fulton Bank, N.A.	Lancaster, PA	7551	248,355.27
Gulf Coast Bank and Trust Company	New Orleans, LA	32974	248,355.27
INB	Springfield, IL	3664	248,351.87
IncredibleBank	Wausau, WI	19772	248,355.27
Independent Bank	Ionia, MI	27811	248,355.27
KS StateBank	Manhattan, KS	19899	248,355.27
Pacific Western Bank	Beverly Hills, CA	24045	248,355.27
PlainsCapital Bank	Lubbock, TX	17491	0.29
PlainsCapital Bank - Trust	Lubbock, TX	17491	157,686.54
Planters Bank, Inc.	Hopkinsville, KY	34254	0.85
Popular Bank	New York, NY	34967	248,355.27
River City Bank	Sacramento, CA	18983	248,355.27
Rockland Trust Company	Rockland, MA	9712	248,355.27
Texas Capital Bank, N.A.	Dallas, TX	34383	3.32
TriState Capital Bank	Pittsburgh, PA	58457	67,808.69
Truist Bank	Charlotte, NC	9846	248,355.27
United Bank	Fairfax, VA	22858	248,355.27
Washington Federal Bank, N.A.	Seattle, WA	28088	248,355.27
West Point Bank	Radcliff, KY	12166	248,355.27

DETAILED ACCOUNT OVERVIEW

Account ID: *****749

Account Title: City of Pataskala



Account Summary - Demand

Statement Period	7/1-7/31/2021	Average Daily Balance	\$5,598,287.49
Previous Period Ending Balance	\$4,825,799.69	Interest Rate at End of Statement Period	0.025%
Total Program Deposits	1,697,552.77	Statement Period Yield	0.02%
Total Program Withdrawals	(1,217,338.61)	YTD Interest Paid	885.61
Interest Capitalized	118.75	YTD Taxes Withheld	0.00
Taxes Withheld	(0.00)		
Current Period Ending Balance	\$5,306,132.60		

Account Transaction Detail

Date	Activity Type	Amount	Balance
07/01/2021	Withdrawal	(\$6,323.75)	\$4,819,475.94
07/02/2021	Deposit	629,756.57	5,449,232.51
07/06/2021	Withdrawal	(9,879.42)	5,439,353.09
07/07/2021	Withdrawal	(240.66)	5,439,112.43
07/08/2021	Deposit	1,891.62	5,441,004.05
07/09/2021	Deposit	1,279.16	5,442,283.21
07/12/2021	Deposit	9,211.66	5,451,494.87
07/13/2021	Deposit	636.41	5,452,131.28
07/14/2021	Withdrawal	(3,337.99)	5,448,793.29
07/15/2021	Withdrawal	(133,178.41)	5,315,614.88
07/16/2021	Deposit	213,933.96	5,529,548.84
07/19/2021	Withdrawal	(3,500.93)	5,526,047.91
07/20/2021	Deposit	1,418.73	5,527,466.64
07/21/2021	Deposit	829,346.71	6,356,813.35
07/22/2021	Withdrawal	(2,993.62)	6,353,819.73
07/23/2021	Deposit	895.17	6,354,714.90
07/26/2021	Deposit	9,182.78	6,363,897.68
07/27/2021	Withdrawal	(829,403.29)	5,534,494.39
07/28/2021	Withdrawal	(159,685.27)	5,374,809.12
07/29/2021	Withdrawal	(60,942.81)	5,313,866.31
07/30/2021	Withdrawal	(7,852.46)	5,306,013.85
07/30/2021	Interest Capitalization	118.75	5,306,132.60

Summary of Balances as of July 31, 2021

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
BOKF, National Association	Tulsa, OK	4214	\$248,355.27
Bank of the West	San Francisco, CA	3514	248,355.27
Bremer Bank, National Association	South St. Paul, MN	12923	248,355.20
Centennial Bank	Conway, AR	11241	248,355.27

DETAILED ACCOUNT OVERVIEW

Account ID: *****749

Account Title: City of Pataskala

Summary of Balances as of July 31, 2021

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Cross River Bank	Teaneck, NJ	58410	248,355.16
Equity Bank	Andover, KS	25858	248,355.27
First Bank & Trust	Brookings, SD	3973	1.19
First International Bank & Trust	Watford City, ND	10248	248,355.27
Glens Falls Natl Bank and Trust Co	Glens Falls, NY	7074	248,355.27
Israel Discount Bank of New York	New York City, NY	19977	248,355.27
Merchants Bank of Indiana	Carmel, IN	8056	248,351.87
MidFirst Bank	Oklahoma City, OK	4063	248,355.27
Morton Community Bank	Morton, IL	18429	248,355.27
New York Community Bank	Westbury, NY	16022	248,355.27
Newtown Savings Bank	Newtown, CT	18199	248,355.27
Pinnacle Bank	Nashville, TN	35583	248,355.27
PlainsCapital Bank - Trust	Lubbock, TX	17491	90,668.18
Reliant Bank	Brentwood, TN	58366	0.95
St. Louis Bank	St Louis, MO	58018	248,355.27
State Bank of India	New York City, NY	33682	248,355.27
Sunflower Bank NA	Salina, KS	4767	248,355.16
Synovus Bank	Columbus, GA	873	248,355.27
Texas Capital Bank, N.A.	Dallas, TX	34383	0.96
TriState Capital Bank	Pittsburgh, PA	58457	4.57
Triad Bank	Frontenac, MO	58121	248,355.04
Valley National Bank	Wayne, NJ	9396	248,355.27



END OF REPORT



**City of Pataskala, Ohio
Finance Department
621 West Broad Street, Suite 1D
Pataskala, Ohio 43062**

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www.cityofpataskalaohio.gov